The Solicitors' Journal.

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CURRENT TOPICS.

It is understood that Mr. Justice FRY will go on circuit at the summer assizes, and that Mr. Justice KAY will remain in town.

It is anticipated that a transfer of causes to Mr. Justice Kay from the lists of two or more of the other judges of the Chancery Division will shortly be made.

LORD COLERIDGE will sit with the Court of Appeal at Lincoln'sinn on Monday next, to continue the hearing of a part-heard case with witnesses. The Master of the Rolls will sit on that day with the Westminster Division of the court.

WITH REFERENCE to our statement last week as to the increase of business in the Chancery Division, we find that, while the five judges of first instance of that Division had, at the commencement of the present sittings, 615 causes on their lists, and 246 causes have been set down since, they have only disposed of 237 causes, leaving no fewer than 624 causes now on the books, a number which is daily increasing.

A STATUTE which is little known, and which has for many years lain dormant, might, perhaps, be temporarily put in force with a view of detecting crimes committed, if any, by Americans in Ireland. We allude to the Act 6 & 7 Will. 4, c. 11, "for the registration of aliens," to which we recently drew attention. By this statute every alien on arriving "in any port of the United Kingdom from foreign parts must declare to the chief officer of Customs the day and place of his landing, and his name, and also to what country he belongs. The declaration is to be reduced into writing by the officer, and a copy of it sent, in the case of arrivals in Ireland, to the Chief Secretary for Ireland, the alien himself being furnished with a certificate which he is to deliver up to the chief officer of Customs at the port of departure on leaving the country. The Passengers Act, 1855 (18 & 19 Vict. c. 119), contains a provision of still greater value for identification of strangers. By section 100 it is provided that the "master of every ship bringing passengers into the United Kingdom from any place out of Europe shall, within twenty-four hours after arrival, deliver to an "emigration officer" or his assistant, or in their absence to the chief officer of Customs at the port of arrival, a correct list, signed by such master, specifying the names, ages, and callings of all the passengers embarked."

There is no subject on which the Court of Appeal has "wobbled" more than on the question of what is a proper setting forth of the consideration in a bill of sale. In Exparte Challinor, In re Rogers (29 W. R. 205, L. R. 16 Ch. D. 260), Lord Justice James said, "It appears to me quite right to deduct the costs of preparing the bill of sale and the auctioneer's charges, for that is what happens in every mortgage transaction." And Lord Justice Cotton said that "£40 was retained . . . for costs partly due on other transactions, and the rest for preparing the bill of sale by the solicitor, who also happened to be the lender. There is no more difficulty in treating this money as paid to the borrower than if it had been handed to him and then applied by him in paying those costs." These observations have been naturally

taken to mean that the whole costs of the preparation, attestation, and execution of the bill of sale may be retained out of the consideration money. But in the recent case of Ex parte Firth, In re Cowburn (30 W. R. 529), the Court of Appeal held that there is no debt for costs until after the transaction has been completed; hence, as on the principle of Ex parte Rolph (30 W. R. 52), a debt not yet due cannot be deducted from the sum stated as the consideration, the costs of attestation and execution of the bill of sale cannot be deducted. The Master of the Rolls said that the circumstance that costs were not actually a debt until after the transaction was complete was not present to the mind of Lord Justice James, when he made the observation above quoted. It must be borne in mind in future that only money paid by the lender to satisfy the existing debts of the borrower, by his direction, can be deducted from the sum stated as the consideration; and that the costs of preparation and execution of a bill of sale are not an existing debt.

SIR HARDINGE GIFFARD'S Bill to amend the Judicature Acts, so as to render it necessary that the rules made by the Rule Committee of Judges should be laid upon the table of the House for forty days before coming into operation, will, we imagine, bevery generally welcomed by the profession. If there were no other reason for the proposal than to secure that practitioners should have timely notice of rules effecting important changes in practice, this would be sufficient to justify the introduction of the Bill. The course which was at one time adopted of making rules to take effect before printed copies could be obtained was in the highest degree inconvenient. Of late there has been some improvement in this respect, the Rules of the Supreme Court of April, 1880, having been published three or four days before they came into operation. But this is quite insufficient to enable the profession to become acquainted with the effect of important changes in practice; and, moreover, the mode of publication is so inefficient that unless practitioners are wise enough to subscribe to a legal journal they are likely to remain in ignorance of the fact that such changes have been made. It will be remembered that three months after the Rules of April, 1880, were made, a learned Vice-Chancellor failed to recognize the existence of one of the rules specially relating to a class of actions among the most frequent in his branch of the High Court. But there are stronger reasons than the convenience of the profession for supporting Sir H. GIFFARD'S Bill. The legislative powers confided to the Rule Committee are too extensive to be exercised by any limited body, however eminent, without an effective opportunity for a veto by Parliament. There is a good deal of difference practically between vetoing rules not yet in operation, and rescinding rules which have already come into operation. Sir Hardinge Giffard's Bill is a return to the system in force in the Common Law Courts before the Judicature Acts, whereas the system in force in the Chancery Courts before that Act was similar to that adopted for the whole Supreme Court by that Act. By 13 Vict. c. 16, and by section 233 of the Common Law Procedure Act, 1852, the operation of new Rules of Court was suspended until Parliament had approved of them, while by the Chancery Amendment Act, 1858, s. 12, and the Chancery Amendment Act, 1862, s. 2, Rules of Court came into force as soon as made, subject to the power of Parliament to annul them afterwards.

due on other transactions, and the rest for preparing the bill of sale by the solicitor, who also happened to be the lender. There is no more difficulty in treating this money as paid to the borrower than if it had been handed to him and then applied by him in paying those costs." These observations have been naturally ness of a conveyancer, yet there are very few forms of such leases

to be found in the books, and some of those which are provided are imperfect. For instance, there are forms which omit to provide in the proviso for re-entry for the event of the winding up of the company, and in others the provision relating to this subject is inaccurately framed. Mr. Davidson (vol. 5, pt. 1, p. 371) words his proviso in case "the lessees shall commence to be wound up under any Act or Acts of Parliament," &c. This is right as regards voluntary winding up, which is to be deemed to commence at the time of the passing of the resolution authorizing such winding up (Companies Act, 1862, s. 130), but it is hardly just to the lessee in the case of winding up by the court, which is to be deemed to commence "at the time of the presentation of the petition for the winding up" (Ib., section 84). In some instances which have come under our notice the event specified is " in case the company shall be wound up"; and in the recent case of In re Wetley Brick and Pottery Company (30 W. R. 445), the construction of this provision came before the court. It was contended that under it the power of re-entry only accrued when the company was completely wound up. The contention was hopeless enough, because it is obvious that upon this construction the proviso would be meaningless, for when the company is fully wound up all the property will have been sold, which could never take place, as regards the lease, so long as the lessor's right to re-enter existed. The fact that the question was raised at all, however, indicates the inaccuracy of this form of proviso. The proper form would appear to be "in case the lessees shall be in course of being wound up." The decision in the recent case shows the importance to the landlord of the insertion in the proviso for re-entry of such a provision. If it is inserted, he has only to apply by summons in the winding up for leave to re-enter, and the court will order the liquidator to deliver up possession, without waiting for an action to be brought to recover the land. The exception in section 14 of the Conveyancing Act, 1881 (6) (i.), of "a condition for forfeiture on the bankruptcy of the lessee," would probably be held to extend to a condition for forfeiture on winding up, for section 2 (xv.) defines "bankruptcy" as including "any other act or proceeding in law having, under any Act for the time being in force, effects or results similar to those in bankruptcy." But like most other parts of this wonderful measure, this provision leaves room for doubt.

WE RECENTLY COMMENTED on the strict, but as we ventured to think correct, interpretation which the Court of Appeal has put on that section of the Public Health Act, 1875 (s. 174), which requires contracts by urban sanitary authorities of an amount exceeding £50 to be under seal. It was held in Young v. Corporation of Learnington (30 W. R. 500, L. R. 8 Q. B. D. 579) that this section-which had already been held to be imperative and not directory only in Hunt v. Wimbledon Local Board (L. R. 4 C. P. D. 48—applies to executed as well as executory contracts. But in Reg. v. Corporation of Norwich, decided by a divisional court on the 5th inst., Grove and Lopes, JJ., declined to apply so strict a rule to the case of an order for payment of money out of the borough fund in discharge of a contract which the corporation might, if they pleased, have repudiated, as not being under seal, under cover of section 174 of the Public Health Act. The contract was a paving one, and the question of law arises on the construction of one of the amending Municipal Corporation Acts, 7 Will. 4 and 1 Vict. c. 78, s. 44. That section provides that "whereas it is expedient to give all persons interested in the borough fund . . . a more direct and easy remedy for any misapplication of such fund," an order of the council for the payment of any sum of money out of the borough fund may be removed by certiorari, and "may be disallowed or confirmed with costs, according to the judgment and discretion of the court." The corporation having made the order for payment of the contract price, it was sought to relieve the town of the burden of the payment by taking advantage of the section. But the two learned judges appear to have had no hesitation in discharging the rule which had been obtained. GROVE, J., chiefly put his elaborate judgment on the use of the word "misapplication" in the preamble, and pointed out that that word could only cover cases of corrupt practices, or favouring an individual corporator, and could not apply to a case where no misconduct, properly so called, was alleged, but all that could be

charged against the corporation was a neglect to use the prescribed formalities; and Lopes, J., concurred on the same ground. The court also proceeded on the undoubtedly strong authority of Reg. v. Prest (16 Q. B. 32), in which the judicial discretion given by the section was applied to protect the disputed order for the payment of an allowance to a town clerk over and above his stipulated salary, and not legally enforceable. We understand that the judgment will be appealed against, and there is no doubt, apart from the merits of the particular case, much to be said against it. In strictness, the corporation were making a present to the contractor of the contract price, and it may be doubted whether, without a stronger and more modern decision than Reg. v. Prest, an auditor would not be bound to disallow a payment so irregularly made.

THE SUCCESS of the Government Bill for the further protection of life in Ireland, when it has passed into an Act, will depend, in some degree, on the extent to which its provisions are known; and with the view of making them known as soon and as accurately as possible, it may be well to provide that an abstract of the Act, or, if they be easily understood, of the principal sections, shall be posted up in conspicuous places in the principal towns, and perhaps even in public-houses and railway stations. It might also be convenient to add short extracts from the criminal statutes in force as to secret societies and the like. For instance, it is provided by 5 & 6 Vict. c. 28, s. 7, that if any person shall "make use of any manner of force, or inflict, or threaten to inflict, any manner of bodily pain in order . . . to deter or prevent any person from giving evidence in any suit or prosecution, civil or criminal, or on account of any persons having given evidence in any action or prosecution, civil or criminal, or on account of any person having declined or refused to enter into any unlawful combination or agreement," may be transported [or as the law now is, sent to penal servitude for seven years, or imprisoned for three years. This offence, which was, by the Irish Act of Parliament, 27 Geo. 3, c. 15, a capital felony, is in England only an offence at common law, and the punishment, not being contained in the Criminal Law Consolidation Acts of 1861, which apply to England and Ireland equally, is perhaps not sufficiently known in Ireland.

In addition to the large Government reward offered for the detection of the Phœnix-park murderers, there has been at least one such offer from a municipal corporation in Ireland, and Mr. PARNELL has suggested that all the municipal corporations should join in offering rewards. Whether this suggestion was made before or after the large Government reward was offered is not quite clear, but it is so very much to the point that it would be unfortunate if it were to meet with no response from the not unnatural belief that if ten thousand pounds will not produce the desired result nothing will. It might, therefore, perhaps, be well if the local rewards were to be directed to the detection of the very numerous local murders of which the various municipal corporations have been made so unhappily cognizant within the last two years. And with the view of throwing the required contributions equally upon all ratepayers, instead of the somewhat invidious practice of soliciting contributions from individuals, power might very fairly be given to the various municipal corporations in Ireland to charge upon their borough funds rewards not exceeding a certain moderate amount.

On the 6th inst., at the Central Criminal Court, Frederick George, a lawyer's clerk, who was convicted of having forged a transfer of £172 3s. 10d. in the Consolidated Three per Cent. Annuities, and personated Mr. Robert Bland Goodrich, the holder of the stock, in order to effect the transfer, was brought up to receive judgment. Mr. Justice Hawkins, in passing sentence upon him, remarked that the position which the prisoner heldes associated relerk was one requiring great integrity, and when confidence was betrayed by such a person a serious punishment must follow. Moreover the prisoner had been convicted of a serious fraud upon the Bank of England, and if the offence were to be passed over with a light sentence, he should be endangering the property of hundreds of thousands of persons. Therefore, in the interest of the public and of justice, he felt that it was absolutely necessary that he should pass upon the prisoner a sentence of seven years' penal servitude.

FORECLOSURE AND THE STATUTES OF LIMITATION.

THE case of Heath v. Pugh, which has recently been decided by the House of Lords (reported in this week's issue of the Weekly Reporter), is inferior to few in the vicissitudes of its fortunes, and the practical importance of its ruling. The litigation arose out of the frauds of one Crealock, a trustee of a settlement; who, being also a solicitor, acted as solicitor to, and practical manager of, the trust. In 1856 he and his co-trustee Heath, a guileless clergyman, lent some of the trust moneys to one Stephens, upon a mortgage in fee of certain lands, including the lands sought to be recovered in the recently decided action. In 1859 Stephens contracted for the sale of several portions of the mortgaged lands, including the present lot, which was contracted to be sold to the defendant Pugh. Crealock, who acted as solicitor for Stephens in relation to this contract, represented to him that his co-trustee Heath was abroad, and that great delay would be occasioned by obtaining his concurrence in the conveyance to the purchasers, or in a re-conveyance to Stephens; and the latter agreed that, to save trouble, the mortgage of 1856 should be concealed from the purchasers. Crealock, in whose hands the title deeds were deposited for safe custody, accordingly colluded with him to make a fraudulent conveyance to the purchasers, including the defendant Pugh, purporting to be free from all incumbrances except certain leases. Stephens, who had no design to do anything fraudulent, paid the purchase-money to Crealock, who embezzled Stephens, who had no design to do anything it, concealed the payment, and continued, during some years, regularly to pay the interest upon the whole of the mortgage debt. This was only one of several other like transactions, into which we need not enter. Of course Crealock's embarrassments ultimately became overwhelming, and in 1870 he absconded, taking with him, among other things, the original mortgage deed of 1856. It only remained to determine which, out of several innocent persons, must suffer for Crealock's frauds. The other trustee Heath immediately filed a bill in chancery against Crealock, Stephens, and the several purchasers; praying, as against Pugh, for a declaration that the lands were still subject to the mortgage, for foreclosure, and that he might be ordered to deliver up the title deeds in his possession. This was the well-known case of *Heath* v. *Crealock* (23 W. R. 95, L. R. 18 Eq. 215, 10 Ch. 22). The right of Pugh to avail himself of the old equitable plea, that he was a purchaser for valuable consideration without notice, in bar of any relief sought against him in a court of equity, evidently was, and the Court of Appeal held that it was, too clear to be questioned. But the Vice-Chancellor allowed himself to be misled by the case of Colyer v. Finch (19 Beav. 500, 5 H. L. C. 905). That case decided that a mortgagee may have foreclosure even against a purchaser for value without notice: a decision that is quite in accordance with principle; for foreclosure is in truth, not the granting of any equitable relief against the person foreclosed, but is merely a declaration that equity will not afterwards interfere to prevent the person foreclosing from enforcing at common law any rights to which he may be entitled. The Vice-Chancellor, apparently not apprehending this distinction, and forgetting that, though by the Chancery Procedure Act a sale might be ordered in a foreclosure suit, yet a sale is by no means the same thing as foreclosure, and ought not, therefore, to be granted as a matter of course in all cases in which foreclosure would be granted, ordered the lands to be sold and the title deeds to be delivered to the purchasers. This decree was in 1874 varied by the then Court of Appeal in Chancery, consisting of the Lord Chancellor Cairns, and Lords Justices James and Mellish; who, as against Pugh, reduced this part of the decree to a bare foreclosure. The judgments then pronounced contain the most recent, ample, and authoritative exposition of the equitable privileges of a purchaser for value without notice. Though the decree also set aside a re-conveyance to Stephens which had been fraudulently obtained by Crealock's machinations, yet it left the defendant in possession of the lands, and no steps could be taken in the Court of Chancery to disturb him. Under the old system it was necessay for this purpose to bring an action of ejectment at law. For some reason the plaintiff Heath in whom, with Crealock, the legal estate was vested, delayed taking any such step until a new trustee was appointed in 1878, when the two

trustees commenced the present action of Heath v. Pugh in the Common Pleas Division. The action was brought, not only against Pugh, but also against his tenant who was in possession of the lands; but nothing was said on this point in any of the courts before which the case came, and the action was treated as if it had been against Pugh only. Had this action been brought immediately upon, or even within a year or two after, the decision of the Court of Appeal in Heath v. Crealock, there would have been practically no defence. But in 1878, more than twenty years had elapsed since the execution of the mortgage deed in 1856; and it so happened that the plaintiffs, chiefly by reason of the absence of Cr-alock, were unable to prove any such payment of principal or interest as would be binding upon the defendant Pugh. This enabled Pugh to raise the defence of the statute, and the whole interest and importance of the case lies in the varying fortunes of this defence.

At the trial at Nisi Prius Denman, J., directed a verdict and gave judgment for the plaintiffs, upon the ground (as briefly stated in the report of the appeal) that the foreclosure decree prevented the statute from being a bar to the action. This is the view which has finally prevailed. The court in Banc, consisting of Lord Coleridge, C.J., and Lindley, J., reversed this decision, and entered judgment for the defendants. It was a question whether they should not rather direct a new trial, in order to give the plaintiffs (who alleged that they had been taken by surprise) another chance of proving a payment to take the case out of the statute; but, in the first place, it by no means clearly appeared that the plaintiffs had any evidence to produce; and, in the second place, the court thought that a new trial, which, when asked upon these grounds, and under these circumstances, is something in the nature of an indulgence, ought not, as against an innocent defendant who was a purchaser for value without notice, to be granted to plaintiffs who might, by proper diligence, have got all they wanted from the beginning. The last point is well worthy of notice; and we do not understand that upon this point the judgment has been overruled. To cut short the tale of litigation, the judgment of the court in Banc was reversed, and that of Denman, J., restored, by the Court of Appeal, consisting of Lord Selborne, C., and Baggallay and Brett, L.JJ., and the House of Lords has recently affirmed the judgment of the Court of Appeal.

The decision thus finally arrived at is no doubt better suited to the public convenience than the opposite decision would have been; and we can easily guess that the courts must anxiously have desired to come to this conclusion if they possibly could. But we cannot regard with unmixed satisfaction the process by which the result, in itself desirable, was arrived at. There was no dispute about the state of the law before the Judicature Acts; and it was not disputed that before the Judicature Acts the result of the action must have been different. A foreclosure decree then had no effect whatever upon the running of the statute as against the right to bring an action of ejectment. By what means has a foreclosure decree acquired this power which it used not to have? It is useless, for this purpose, to insist upon the practical importance of the foreclosure decree, as being necessary to the secure prosecution of the mortgagee's legal claim; because the decree possessed exactly the same practical importance before the Judicature Acts, and yet was of no avail to intercept the running of the statute. And the question was not, as some seem to have thought, whether a foreclosure decree might not very properly and reasonably possess this virtue of conferring a new right to bring an action within the meaning of 3 & 4 Will. 4, c. 27; but something quite different—namely, How did it get this recent virtue, which, by the admission of everybody, it used not to have? And to this question we have found no satisfactory

reply.

The quality in question might have been expressly, and perhaps with great propriety, conferred upon foreclosure decrees by the Judicature Acts. But we think that such changes ought, when they are beneficial, to be openly introduced by legislation, instead of being smuggled in by dubious implication and remote consequence. No refutation of his own conclusion could possibly be more complete than the judgment of Lord Cairns. It is a specimen of such reasoning as he very seldom countenances by his example, and affords the best possible grounds for suspecting an opinion for which such an advocate could do so little. Let the reader judge. We grant his postulate, that if the mortgage had

been equitable instead of legal, and the mortgagee had obtained a foreclosure decree, "he would have been entitled to enforce that decree for twenty years by every process which a court of equity could give." But nobody showed the faintest desire to deprive the plaintiffs in *Heath* v. *Pugh* of any "process which a court of equity could give." On the contrary, Lord Coleridge, in giving judgment at law against them, expressly said: "If they think that by going to the Chancery Division they can get anything under their foreclosure decree, let them go. We do not interfere with them in any way."
Then Lord Cairns continued:—"The court [i.e., the Chancery We do not interfere with them in any way." Division] is now not a court of law or a court of equity, it is a court of complete jurisdiction." Surely, the more plausible inference from this is, not that the statute of 3 & 4 Will. 4 now means something different from what it used to mean, but that the plaintiffs were at liberty to have taken Lord Coleridge at his word, to have gone to the Chancery Division, and there (his suit not having been barred by the statute) to have obtained the remedy which, while the court there was not a court of complete jurisdiction, they could only have obtained by resorting separately to the court of law. "And," continued his lordship, "if there were a variance between what, before the Judicature Act, a court of law and a court of equity would have done, the rule of the court of equity must now prevail." But the Act speaks of any conflict or variance "with reference to the same subject-matter," and there never was the faintest variance between the rules of law and the rules of equity (this, again, is the correct language of the Act) as to how and from when the statute of 3 & 4 Will. 4 ran in respect of the right to commence an action of ejectment. Dr. Lamson might as well have said that the courts of law and the courts of equity were at variance, because the latter did not hang murderers while the former did, and have claimed to be acquitted on this ground. Lord Cairns continues:-"The argument of the appellants must, therefore, be, that the possession of a legal mortgage, passing the legal estate as a pledge, put the mortgagee in a worse position than if he had not got it; and exposed him to the risk, as soon as twenty years from the date of the legal mortgage bad expired, of forfeiting and losing the benefit of the suit and proceedings which he had in the meantime properly taken, in the proper court, to have himself adjudged. by reason of the default of the mortgagor, the absolute owner of the land." We cannot for the life of us see why the appellants might not be content to say that the mortgagee was in no worse but only in just the same position; and that the only risk to which he was exposed was the risk of having to continue his proceedings in the court in which they had been properly taken, instead of improperly beginning new proceedings elsewhere.

And this we humbly confess to be our opinion. We think —(1) that the plaintiff Heath, by pottering about for several years instead of at once taking steps to get a new trustee appointed and then forthwith bringing his action, had committed a laches which made him no very proper subject for peculiar indulgence; and this laches does not seem to be affected by the fact that the co-trustee afterwards appointed was a joint plaintiff with him in the action; (2) that he and his cotrustee had perhaps mistaken their remedy; and that the reasoning by which Lords Selborne and Cairns strove to show that they had not, more properly shows that they might have got their remedy otherwise and elsewhere; (3) that the method by which the result was arrived at is to be regretted, as tending to introduce vagueness and looseness into regions where the total absence of such qualities is greatly to be desired. But we think (4) that the practical effect is to establish a rule which will tend to the public convenience, and which would have given us unmixed satisfaction if it had been established by any means of which we felt able to approve.

The sittings for the trial of special and common jury actions will commence at the Guidhall on Monday next. There are, says the Times' reporter, nearly two bundred causes at present entered, of which number over eighty are marked for special juries, while a few are to be tried without juries.

Is the House of Lords on Thursday, Earl Cairns asked why it was that no judicial appointments had been made under the Act of 1876 consequent on the death of Sir James Colville, and the resignation of Sir Montague Smith. The Lord Chancellor replied that, having regard to the appellate business of the Privy Council, he did not think there was any urgency in filling up the vacancies.

UNSATISFACTORY EVIDENCE.

THE result of the experience which a lawyer acquires with regard to the conduct of mankind when called upon to exercise the important social duty of giving evidence is very far from being satisfactory. We are perfectly sure that any barrister or solicitor whose practice has afforded him sufficient opportunities of observation would upon reflection admit that the amount of downright perjury committed in courts of justice is very great indeed; and, in addition to cases of "flat" perjury, there are a still larger number of cases in which witnesses, more or less consciously, exaggerate or garble the truth. There is, no doubt, an almost inevitable tendency on the part of those called on to give evidence to piece in the details of a partially remembered occurrence or set of occurrences. The process of trying to recollect in such a case gives rise to a number of conjectures or theories, which gradually usurp in the mind the position due to actually remembered facts; and, again, a degree of recollection far short of absolute certainty is very apt to harden into positive statement in the heat of excitement or of resentment caused by a cross-examination insinuating doubts as to the witness's accuracy or credibility. Not to be quite sure of anything which one nevertheless in some measure asserts, is felt to be a derogatory position. There is a certain amount of weakness involved in taking such a line, and so, under a hostile suggestion of doubt, people are frequently driven over the line which separates perfect truthfulness from mixed truth and falsehood. Nothing is commoner than for a witness in examination in chief to qualify his statement with some expression importing that he is not absolutely certain, such as "I believe," or, "to the best of my recollection." He is then cross-examined, and, under the influence of questions which really impute no more uncertainty than the witness-in-chief voluntarily expressed, he gradually gets surer and surer, till at length, being asked, in accordance with the procedure common in such cases, whether he will "swear it," he replies with much vehemence that he will. It is a common thing to find witnesses professing to be able to speak to the details of conversations and transactions which took place a year or so back, and that in cases where there was nothing peculiar in the nature of the thing so as especially to impress the mind. Let any one of our readers endeavour to recall the details of some conversation, even of an important nature, that took place a year and a half ago, or even a few months ago, and we think he will probably find it very difficult actually to remember them, though he may have a more or less firm belief as to the general import of what passed.

To take another instance in which evidence is peculiarly apt to be unreliable from somewhat similar causes :- A matter which, in criminal trials, frequently becomes the subject of discussion is the identification of persons, and we have a strong opinion that very great numbers of the community are wholly destitute of a sense of the responsibility which attaches to evidence of this sort. Evidence of identity is often given with a positiveness which under the circumstances seems astonishing. We think it is probable that uneducated persons, whose life experiences are somewhat narrow, may have a keener memory for the faces of those who on trifling occasions are brought in contact with them than those whose experience is broader and who deal more with abstractions. A busy professional man does not notice particularly the personal appearance of the driver of the hansom that he hails for the purpose of being conveyed to chambers. It is very probable that the cabman may notice the hirer's countenance more particularly, forming thereupon perhaps a judgment as to whether he looks like an extra sixpence or not. But still, we cannot help doubting whether people in general notice so particularly and remember so well the persons whom they casually encounter for a very brief space as one must suppose a great many people to do from the way in which evidence of identification is often given. There are a good many causes tending towards rash and unreliable identification, such as, for instance, conceit, love of the marvellous, a wish to be mixed up with sensational matters, an honest but injudicious eagerness to forward the cause of justice. In a certain trial, in which the evidence of identity conspicuously failed, statements were made by one or two of the witnesses which very forcibly illustrate the way in which evidence of identity may be vitiated.

The procedure ordinarily followed by the police in such cases is to put the accused person among a number of others and see whether the witness can identify such person. One of the witnesses, who had in the first instance failed to identify the accused, stated, by way of explanation, that the bold and unconcerned demeanour of the accused had led him to think that she could not be the person. This statement is most suggestive of the possibility of error in such cases. It is obvious that this witness was endeavouring, not to identify in the proper sense of the term, but to select one out of the number of persons before him by a wholly illegitimate test. It is very difficult to say how the witness may most safely be tested, but it is obvious that the usual course adopted is not free from danger. The mischief is that the witness knows that one among the persons sub-mitted to him is an accused person. He is expected to identify someone, and seeks to bring to the aid of memory other indicia than those which it furnishes. A person whose mind is disciplined by education ought to be able to resist this tendency; a person who should consciously yield to it would be guilty of a grave moral offence, but undisciplined and impulsive persons may perhaps be, to some extent, pardoned if they confuse together criteria which ought to be kept entirely

There can be no doubt, on the part of the practical man as well as the moralist, of the great importance of impressing on the community, in all ways which may be available, the sacredness of the duty involved in giving testimony. The oath which, from the most ancient times, has been imposed on the witness is both the expression of the character of the duty involved and an attempt to insure its fulfilment. We question whether the oath, as now administered, adds as much as it is sometimes thought to do to the sense of obligation felt by the witness, though it may perhaps have some effect. There can be no doubt of the very considerable influence that may be exercised, and no doubt is often exercised, in this matter by conscientious professional men in the performance of the function of taking the evidence in preparing for any legal proceeding. A person engaged in getting up evidence must necessarily have it in his power, to a large extent, to minister to, or to restrain, the tendency on the part of a witness to deviate from, or improve upon, the truth. Great experience, tact, and a high sense of duty are all needed in order, on the one hand, to do justice to a case, and, on the other, not to induce any paltering with the truth on the part of witnesses. We have no doubt that in many cases these qualifications are forthcoming, but in some we fear they are not. Again, the influence of judges in this matter is obviously very great, and we are afraid that sometimes, though of course unconsciously, the course they take tends to drive a witness over the line of strict veracity. The judge is, after all, mortal; he has got to take a note, and he wishes to take a clear one. For this purpose he sometimes drives a witness into being clearer than the witness has any right in conscience to be. Nothing is commoner than for a witness coming to speak to a conversation after a long interval of time, to say only that the import of it was so and so. The judge immediately asks what was said, and requires the very words so far as the witness can remember. This he does, no doubt, on the principle that stating the general result of conversations is hardly evidence, and would be open to abuse, but the inevitable result is that the witness is driven to try to mould his recollection of the general import of what passed into a conversa-tion, which, after the lapse of so long a time, he is not really able to do with perfect truth. The result is that his evidence becomes an articial production, something like the speeches which Thucydides puts into the mouths of generals and statesmen. doubt whether it would not be safer and better on the whole to take all that the witness can truthfully give—viz., his general recollection of what took place. The absence of detail would be matter which would go to the weight of the evidence. We do not mean to say that a judge is not right in challenging in a judicious manner general statements as to the results of conversations, but to insist on a witness always giving a conversation, so that it may appear in the "direct oration" on the judge's note-book, seems to us to be contrary to natural possibility. We are afraid that witnesses whose consciences are tenderly scrupulous often get scant consideration in court. They are a source of trouble to the judge, whose temper is perhaps sorely tried by stress

of business. It often ends in their being suspected of shuffling by the judge, and accused of it by the opposing counsel. imperturbable witness, who is as bold as brass, who is quite sure, and who has his story quite pat, has a much better time of it. He may often be a great liar, but he gives much less trouble to the judge and jury and all parties concerned, except perhaps the counsel on the other side.

CORRESPONDENCE.

RIGHT OF TRUSTEE IN BANKRUPTCY OR LIQUIDATION TO TENANT'S FIXTURES.

[To the Editor of the Solicitors' Journal.]

Sir,-With your permission I desire to call attention to the hardship which may result in practice from two comparatively recent decisions of the Court of Appeal—namely, Ex parte Stephens, In re Lavies (L. R. 7 Ch. D. 127), and Ex parte Brook, In re Roberts (L. R. 10 Ch. D. 100). The law as stated in those cases is now I think clear, that the effect of a disclaimer by a trustee in bankruptcy or liquidation of a lease vested in the debtor is to place the trustee in the position of never having had any estate in the leasehold property. Consequently any sererance by the trustee of the fixtures attached to the property at the time of his appointment is necessarily wrongful (it being immaterial whether the severance took place before or after the disclaimer), and gives the landlord a right to recover the value of the fixtures from the trustee. A case has now occurred within my own experience illustrating foreibly the hardship of which I speak. A hosier, on taking a lease of his shop and premises, purchased the fixtures and fittings from the landlord at a valuation for £800. Within a few years he failed, and was made bankrupt. A trustee was appointed, and, after examining into the state of affairs, disclaimed the lease. He then removed the fixtures and fittings, treating them as mere furniture or chattels, and sold them. The landlord disputed his right to remove or sell them, and applied for and obtained an order that there should be an inquiry as to whether the trustee had removed and sold any and what tenant's fixtures, and, if so, what was their value, and the amount of damage caused to him by their removal. The inquiry was taken before Mr. Registrar Brougham, who held that everything attached to the floors or walls of the premises, however slightly, was a tenant's fixture if it required the drawing of a single nail or screw to detach it; and on that ground he gave the landlord the value, not only of gasfittings, show-cases, counters, &c., but also of mirrors and clocks, the whole having, as I have already mentioned, been purchased by the debtor on taking the shop. The landlord has been, or will be, therefore, as you will see, paid twice over, first by the tenant, and now by the trustee, while, under section 23 of the Bankruptcy Act, 1869, he is also entitled to prove against the estate for any damages he may have sustained by the disclaimer. I do not wish to question the correctness in law of the decisions to which I have referred, but I venture to say that they have entirely reversed what was before the universal belief and practice. It seems to me that, with his claim to distrain for one year's rent in full, and now his right to tenant's fixtures in the event of a disclaimer, the landlord is unfairly preferred to other creditors on no sufficient grounds. I therefore venture to hope that steps will be taken to bring the point prominently forward whenever the new Bankruptcy Bill is again claiming attention. WILLIAM STURY.

STAMP DUTIES,

[To the Editor of the Solicitors' Journal.]

Sir,-Supposing that, now-a-days, anyone beyond those officially or Sir,—Supposing that, now-a-days, anyone beyond those omerany or otherwise specially engaged with stamp duties took serious interest in them, I would say that the case given in Mr. Simey's communication, appearing in your number for April 29 (p. 403), was an interesting one.

Long before the passing of the Stamp Act, 1870, with its section 8 (which section was applied to the instrument in Mr. Simey's case), the question of whether an instrument contained but one or more than one

distinct) matter, and so attracted separate duties, was, on all hands, admittedly the most perplexing of stamp questions, and was the subject of not a few decisions of the courts.

I believe myself correct in saying that section 8, in the intention of its framers, and probably in effect and operation, re-enacted the law embodied in these judicial decisions, or the leading ones.

Since the passing of the Stamp Act, 1870, the only judicial decision under section 8, I believe, is that in Hadgett's case (26 W. R. 115), which case was, at the time, discussed at some length in your columns. But I could fill some amount of your space by stating merely, without discussing, the several cases known to me of official rulings under

^{*} SOLICITORS' JOURNAL for January and February, 1878.

For this space I do not now ask you, but will content myself with stating the following points of "stamps" connected with the new Conveyancing Act, by way of (very humbly) supplementing your own prompt, full, and conspicuously able articles and editorial remarks upon the Act; and, as well, that the points are apropos of the questions arising upon section 8 of the Stamp Act, and touch directly the decision in Hadaett's case.

In the Conveyancing Act the points arise upon sections 9 and 34. And, first, as to section 9, the subject-matter of which is the acknowledgment and the undertaking for the production and safe custody of title deeds, in substitution for the ordinary covenant to produce, &c.

In the case of the covenant, when contained in the conveyance and the mortgage, &c., it was never questioned that it was incidental: in other words, was not separate matter requiring a separate stamp. And it is equally clear that the acknowledgment and the undertaking under the like circumstance will alike escape separate duty.

I have already had several cases before me of the acknowledgment and undertaking being inserted in the conveyance, &c.; and, secondly, of being by separate instrument; and in the latter case the instrument has sometimes contained only the acknowledgment, and sometimes both that and the undertaking. And the questions of stamp duty with these separate instruments are (1) when given under seal, and (2) when given under hand only.

When under seal it would, I believe, be officially ruled that the instrument requires a fixed ten shilling duty.* When under hand only, the duty would, if any, be sixpence, but the liability to this duty would depend upon whether the subject-matter embodied a contract. That there is a contract there need be little or no doubt, even in the case of the acknowledgment standing alone; for (to quote an opinion of some authority) "the acknowledgment is evidence of a statutory contract or obligation, and the undertaking is in express terms an obligatory instrument"

The point arising upon section 34 is in regard to the declaration of trust therein named, which operates to vest property in, upon an appointment of, a new trustee. And, speaking generally, this declaration attracts the second stamp ruled in Hadgett's case to be payable in respect of the conveyance or transfer. I say "speaking generally" because it may be said that if there be no property to vest by—pass under—the declaration there is no actual conveyance or transfer, and so no second stamp payable. But here again it would be expedient to put on the stamp.

May 9.

CASES OF THE WEEK.

TRADE-MARK—REGISTRATION — RECTIFICATION OF REGISTER — MARK IMPROPERLY REGISTERAD—LIMIT OF FIVE YEARS—TRADE-MARKS REGISTRATION ACT, 1875, ss. 3, 5.—In a case of In re Palmer's Trade-mark, before the Court of Appeal on the 4th inst., a question arose on the construction of sections 3 and 5 of the Trade-Marks Registration Act of 1875. Section 3 provides that "the registration of a person as first proprietor of a trade-mark shall be primA facie evidence of his right to the exclusive use of such trade-mark, and shall, after the expiration of five years from the date of such registration, be conclusive evidence of his right to the exclusive use of such trade-mark, and shall, after the expiration of five years from the date of such reademark, and shall, after the expiration of five years from the date of such trade-mark, and shall, after the expiration of five years from the date of such trade-mark, and shall, after the expiration of five years from the date of such trade-mark, and shall, after the expiration of this Act as to its connection with the goodwill of a business." And by section 5, "If the name of any person who is not of the exclusive use of a trade-mark in accordance with this Act, or otherwise in accordance with the register of trade-mark person who is for the time being entitled to the exclusive use of such trade-mark in accordance with this Act, or otherwise in accordance with law, or if any mark is registered as a trade-mark which is not authorized to be so registered usder this Act, any person aggrieved may apply in the prescribed manner for an order of the court that the register may be rectified; and the court may either refuse such application, or it may, if satisfied of the justice of the case, make an order for the rectification of the register, and may award damages to the party aggrieved." The question was whether the lapse of the five years is made by section 3 a bar to an application to remove a mark from the register in a case where it ought not to have been registered at all, because it wa

as a trade-mark, the fact that it had remained on the register as such for five as a trade-mark, the fact that it had remained on the register as such for five years was, by section 3, conclusive that Palmer was now entitled to the exclusive use of it as a trade-mark. CHITTY, J., decided (ante, p. 282) that this was the right construction of section 3, and, without hearing the evidence, he dismissed the application. The Court of Appeal (JESSEL, M.R., and COTTON and LINDLEY, L.J.) reversed the decision. JESSEL, M.R., said that it was a well-established principle of construction, applicable to Acts of Parliament as well as to other documents, that the literal construction of words was to be as well as to other documents, that the literal construction of words was to be adopted, unless this was controlled by the context, or was so manifestly absurd that it was clear it could not be adopted. The words of section 5 were too plain for argument. There were three cases in which an application might be made to rectify the register. The third was the present case exactly. There was no limitation of the time within which the application must be made, and, if section 5 stood alone, there would be nothing to argue. If there were no other section there would be no limit as to the time within which the application was the rade. But the contacting of the recognition of the was the time. But the contention of the respondents was that the 5th cation must be made. section was limited by the 3rd section. When, however, a power was given by one section without any limitation, there must be some other clear section to limit it. No one said that section 3 contained any express limitation, but it was said that its words implied a limitation. Did, then, section 3 mean that the registration of a person as the first proprietor of a mark, which he called a trade-mark, should, after the expiration of five years, be conclusive evidence of his right to the exclusive use of that mark as a trade-mark, or did it mean of his right to the exclusive use of that mark as a trade-mark, or did it mean what it said, that the registration of a trade-mark should, after five years, have that effect? Here, again, his lordship thought that the literal meaning ought to be preferred. Of course, the registrar ought not to register anything but a trade-mark. But he might be deceived. It was impossible for him to tell without any knowledge of the trade in what way a word had been used in the trade. It would be equally impossible for a judge to tell that. It came, then, to this—the registrar being deceived into registering as a trade-mark that which was not a trade-mark at all, was it intended to give to the person who had obtained the registration a right to use as a trade-mark that which was not a trade-mark at all? What a hardship this would be on a person who sold his own goods under their real description, and could not have imagined that any one else would register that as a trade-mark. He might be involved in legal proceedings when he had used every reasonable precaution. Suppose in legal proceedings when he had used every reasonable precaution. Suppose a man sold palm oil soap under that description; he would never dream of looking at the register to see whether anybody else had registered that description as a trade-mark. If section 3 had the effect suggested it would make the Act a mere trap for the honest trader who had sold his goods under their proper description, and this at the instance of the man who had knowingly taken advantage of the ignorance of the registrar to procure the regisingly saken advantage of the ignorance of the registrar to produce the registration of that which was not a trade-mark. It appeared to his lordship that all reason and convenience were in favour of the construction which he had given to section 3; and he was glad to see that the well-known writer on trade-marks, Mr. Sebsstian, had taken the same view of the Act. He said, p. 33, that "this enactment does not preclude a defence on the ground that the name or registrated in in four no trade-mark, and was registrated or in conthe name so registered is, in fact, no trade-mark, and was registered or is continued on the register by error." And a similar view was expressed by Professor Bryce in his book on the subject. These writers thought that the fact that the mark ought not to have been registered would be a good defence to an that the mark ought not to have been registered would be a good defence to an action by the person who was registered as the proprietor of it. His lordship was not prepared to say that they were wrong in their view, that it would not be necessary first to apply to have the register rectified, but it was not necessary to decide the point now. It appeared to his lordship that the appellant were right, and that the learned judge ought to have ascertained the facts from the evidence, and the case must be remitted back to him for that purpose. Corrowand LINDLEY, L.JJ., concurred.—SOLICITORS, Wilson, Bristows, & Carpenal, Hallane, Son & Courd. mael; Hollams, Son, & Coward.

COMPANY—SHAREHOLDER—LIEN ON SHARES FOR DEET DUE TO COMPANY—JOINT HOLDERS—TRUSTEES,—On the 8th inst. the Court of Appeal (JESSEL, M. R., and LINDLEY and HOLKER, L.J.). affirmed the decision of Baccon, V.C., in The New London and Brazilian Bank v. Brocklebank (30 W. R. 422). The question was whether the bank had a lien upon shares standing in the names of two persons (who were trustees of a marriage settlement, and who had invested part of the trust funds in the purchase of the shares), in respect of a debt due by one of them to the bank. The articles of association provided that the company should have "a first and paramount lien and charge, available at law and in equity, upon all the shares of any shareholder for any moneys owing to the company from him alone or jointly with any other person; and when a share is held by more persons than one, the company shall have a like lien and charge thereon in respect of all moneys so owing to them from all or any of the holders thereof alone or jointly with any other person; and in any case whether such moneys shall be payable or not." The investment of the trust funds in shares of a limited company was authorized by the sottlement. One of the trustees was a partner in a firm which, in June, 1879, went into liquidation, being then indebted to the bank for about 24,000 in respect of dishonoured acceptances. Bacon, V.C., held that the bank was entitled, in respect of this debt, to a lien upon the shares, paramount to any claim by the essuis que trust under the settlement. It was urged that the equitable right of the cessuis que trust, being in existence when the shares were purchased, was entitled to priority over the right of the company in respect of the debt of the trustee contracted subsequently. Jessel, M.R., said that it must not be assumed that, because a trustee had power to invest the trust property in the shares of any company, that an investment in the shares of a company which contained in its articles a provision of this kind would necessarily be authorized. I

[&]quot; It is, perhaps, open to contention that, as the Conveyancing Act contains no express charge of stamp, and the instrument being (under seal) one of scennard, it thereby comes under "Covenant, any separate deed of," &c., in the schedule of the Stamp Act, and so, when arising out of a sale or mortgage, is liable to the ten shilling duty as a maximum only. But for the present it would be expedient to jut on the (full) ten shilling stamp.

actly and clearly within the terms of the articles. It was the contract under which the trustee acquired the shares, and by that contract he was bound. But it was said that when he bought the shares he was a trustee for others, and bought them with trust money, and that debts of the company arising subsequently to the purchase of the shares must be postponed to the prior equitable right of the cestuis que trust. The answer to that was that the charge of the bank by virtue of the articles of association was prior and took effect when the shares were transferred into the names of the trustees. It was one of the terms on which registration was made, it being stipulated by the company as a condition precedent that, if persons taking shares should owe the company any money, the company ere to have a charge or a the shares registered in the names of such persons for the amount of the debt. That alone was conclusive. Independently of time, the charge of the company from its nature must be prior. The trustees bought the shares on the terms of this liability to a charge in favour of the company. How, then, could the cestuis que trust take the benefit of the perchase without complying with the terms of the contract? In his lordship's opinion the judgment of the Vice-Chancellor was right, and the appeal must be dismissed, with costs. Lindley, L.J., was of the same opinion. He failed to see on what ground the equitable owner of the shares could claim the benefit of the investment and repudiate the terms on which the shares were held. Holker, L.J., concurred.—Solicitors, Bircham, Draks, & Co.; Ingle, Cooper, & Holmes.

SOLICITOR TO TRUSTEE IN BANKRUPTCY—RIGHT TO COSTS OUT OF BANK-NUPT'S ESTATE—DISCRETION OF COURT—IMPROPER CONDUCT—ABUSE OF BANKRUPTCY LAW—TAXATION OF COSTS—POWER OF COURT TO GO BEHIND ALLOCATUR.—In a case of In re Pooley, before the Court of Appeal on the 4th ALLOCATUR.—In a case of In re Pooley, before the Court of Appeal on the 4th inst., a question arose as to the power of the Court of Bankruptcy to refuse to allow the costs of the solicitor of a trustee in bankruptcy to be paid out of the estate of the bankrupt, on the ground that the trustee or the solicitor has been guilty of improper conduct. One Pooley having been adjudicated a bankrupt, one Sheard was in December, 1879, appointed trustee in the bankruptcy. He had been a clerk, employed at a salary of £2 5s. a week, in the office of a newspaper of which Thomas Pooley, a son of the bankrupt, was the editor, and by whom Sheard was requested to act as trustee. Sheard was in April, 1880, removed from his office by the court, on the ground that he was a mere tool of the bankrupt, and one Holt was appointed trustee in his place. The evidence, in the coinion of the registrar and of the Court of Appeal, showed tool of the bankrupt, and one Holt was appointed trustee in his place. The evidence, in the opinion of the registrar and of the Court of Appeal, showed that the appointment of Sheard was procured by buying up a large debt due by the bankrupt, the purchaser being Rodney Pooley, another son of the bankrupt, and the present appellant being his solicitor, and afterwards solicitor to Sheard as trustee. By means of this large debt the appointment of Sheard as trustee was carried. The court held that the purchase was made merely for the purpose of carrying the choice of trustee, and that the solicitor knew this. After Holt had been appointed trustee Rodney Pooley bought up a debt which he owed with the view, as the court held, of making him a bankrupt, and thus procuring his removal from the office of trustee in the bankruptoy. The solicitor acted in this transaction again, and was, as the behavior, and thus procuring his removal from the omice of trustee in the bankruptcy. The solicitor acted in this transaction again, and was, as the court held, aware of the nature of it. A debtor's summons was afterwards issued against Holt in respect of this debt, but it did not appear that any further proceedings in bankruptcy were taken against him. After the removal of Sheard the costs of his solicitor were taxed, and an allocatur made by the taxing master. An application was made that the payment of the costs out of the estate should not be allowed, on the ground that Sheard and his solicitor had acted improperly. Mr. Register, Haglitz held that he and his solicitor had acted improperly. Mr. Registrar Hazlitt held that he could not go behind the allocatur, and on this ground refused the application. The Court of Appeal held that notwithstanding the allocatur, the application The Court of Appeal held that notwithstanding the allocatur, the application could be entertained, and remitted it to the registrar to hear the evidence. The registrar then refused to allow the costs out of the estate, and his decision was affirmed by the Court of Appeal (Jessel, M.R., and Lindler and Holker, L.JJ.). Jessel, M.R., said that the ground on which the payment of the coats had been refused appeared to him to be very simple and very plain. The solicitor's right to costs out of the estate was simply the right of Sheard, his client. He had no independent right. He might have a right of action against Sheard, but that was his only legal right. Sheard, if he had conducted himself properly, would have a right to an indemnity out of the estate, and according to the ordinary rule the court would allow the solicitor to avail himself directly of his client's right against the estate. The registrar had declined to allow this in the present case on the grounds—(1) that misconduct was proved against Sheard which would disentitle him to costs out of had declined to allow this in the present case on the grounds—(1) that mis-conduct was proved against Sheard which would disentitle him to costs out of the estate; (2) that personal misconduct was proved against the solicitor; the allowance of the costs being a matter within the discretion of the court. His lordship was sorry that he could not disagree with the registrar on either point. He could not imagine a grosser abuse of the bankruptcy law than the whole story from end to end disclosed. It was not for him to say now whether it amounted to an indictable conspiracy. From beginning to end, as regarded the appointment of the trustee, the conduct of the bankrupt, his two sons. Sheard, and the solicitor was deserving of the strongest reprehension regarded the appointment of the trustee, the conduct of the bankrupt, his two sons, Sheard, and the solicitor was deserving of the strongest reprehension of the court, as being an abuse of the bankruptcy law, and as being an improper attempt to obtain by improper means the appointment of an improper person as trustee of the estate. Could a man who was so appointed trustee, a man who had obtained the appointment, not for the honest purpose of protecting the bankrupt's estate and administering it, but for the purpose of protecting the interests of the bankrupt himself, be a man whose conduct was such as to entitle him to his costs out of the estate? How could the court better manifest its displeasure and disapproval as regarded similar proceedings in future than by depriving such a trustee of his costs? The registrar ings in future than by depriving such a trustee of his costs? The registrar had done so, and his lordship entirely concurred in the propriety of his decision. Then, after the removal of Sheard, a most consurable course of proceeding was adopted by Rodney Pooley and the solicitor in purchasing Holt's debt. It must be taken from the answers of the solicitor to questions put to him in his examination that he knew that the object of the purchase was, not

the recovery of the debt, but to make Holt a bankrupt, and thus procure his removal from the office of trustee. This was a gross abuse of the bankrupt law, and it occurred after the well-known decision of the Court of Appeal in removal from the office of trustee. This was a gross abuse of the bankrupt law, and it occurred after the well-known decision of the Court of Appeal in Ex parte Griffin (28 W. R. 208, 12 Ch. D. 480), which made a great noise in the profession at the time. There it was held by James, L.J., and Brett, L.J., to be a gross fraud on the bankrupt law to buy up a debt in order to be able to threaten the debtor with bankruptcy proceedings, with the view of forcing him to abandon proceedings which be had taken to recover a debt due to him, and Cotton, L.J., said that the bankruptcy proceedings must fail, because they were not taken to obtain the payment of the debt, but the debt was purchased in order to take the proceedings in bankruptcy. A solicitor who after that chose to be concerned in buying up a debt with the view of taking bankruptcy proceedings against the debtor for a collateral purpose had no right to complain if his conduct was viewed with disapprobation by a court of justice. His lordship was not prepared to say that, as this occurred after the removal of the solicitor's client from the office of trustee, and no injury had, in fact, been done to the estate by his conduct, it alone would have been sufficient ground for depriving the solicitor of his costs, but he did not say that the registrar was wrong in taking the subsequent conduct into account in connection with the previous misconduct of the solicitor. It would have been wiser not to discuss the matter a second time in the Court of Appeal, when the only result could be to add the censure of the centre to the dismissal of the appeal with costs. Lindley, L.J., could not see on what principle it would be right to allow Sheard one farthing out of the estate. So far from representing it for any beneficial purpose, he appeared to have been appointed for the purpose of checkmating the creditors. His conduct had been such as to compel any court of justice not to allow him a single sixpence. And what better position could his solicitor claim? His lordship thoug creditable to every one cancer.

exclusively to the interests of his own client. A solicitor who did that, and who forgot that other people had rights and interests, might go too far. A man was not bound to sacrifice everything and everybody to the interests of his own client, or to do everything which his client told him to do. His lordship thought that the appellant had gone lengths which, if he were indicted for conspiracy, might put him in a very awkward position. The court, however, was not trying any case of that kind now, but that the appellant had gone too far in his zeal for his client was painfully manifest. HOLKER, L.J., thought it clear that it was a gross abuse of the bankruptcy law for persons to buy debts due to other persons for no other purpose than HOLKER, L.J., thought it clear that it was a gross abuse of the bankruptcy law for persons to buy debts due to other persons for no other purpose than to enable them to carry the choice of trustee, or to enable them to place anybody in a position of control with reference to the bankrupt's affairs. He could not see that there was anything in such a transaction very different from the conduct of a man who bought up the right of another to exercise his franchise to vote for a member of Parliament, or for a member of any other institution. It seemed to his lordship to be the same thing, and to be a piece of bribery. He regretted that this did not appear to be the view of the public in general, for he believed it was the commonest thing in the world for people to buy the rights of creditors to vote, and, having purchased the public in general, for he believed it was the commonest thing in the world for people to buy the rights of creditors to vote, and, having purchased that right, to exercise it in order to elect trustees who should be favourable to themselves or to a particular class of the creditors. But, although that was apparently the view of a portion of the public who had to do with bankruptoy, nevertheless there were many sins committed with reference to the administration of bankruptoy; and if such conduct were investigated n a court of justice, the court ought to arrive at the conclusion that it was not justifiable, but was a scandalous abuse of the law. Indeed, that seemed to have been practically decided in Exparts Griffin, and it would be well for the community, and very advantageous in order to secure the moral dealings to have been practically decided in Exparts Griffin, and it would be well for the community, and very advantageous in order to secure the moral dealings of people, that that decision should be more generally known than apparently it was. He thought that it would not be straining the law at all to say that the proceedings relating to the purchase of Holt's debt, with the view of making him a bankrupt and costing him from his position as trustee, amounted to a conspiracy, for which the persons engaged in it might be indicted.—Solicitors, Harper & Batteeck; H. F. Barnett.

FORFEITURE CLAUSE—VALIDITY—GIFT OVER—EJECTMENT BILL IN COURT OF CHANGERY—JUDICATURE ACT, 1873, s. 22—PRACTICE—DISMISAL OF ACTION FOR WANT OF PARTIES.—In a case of Hurst v. Hurst, before the Court of Appeal on the 6th inst., a question arose as to the validity of a clause of forfeiture contained in a will. The testator gave all his freshold and leasehold property to his executors and trustees upon trust (inter alis) to permit his son to receive the rents of certain specified freshold and leasehold houses to and for his own use and benefit during his life, and after his death upon trust that the executors and trustees should convey and assign the houses to the children of the son in equal shares, absolutely, on their attaining the age of twenty-one years. But, in case any of the children of the son abould disbefore attaining that age, then on trust to convey and assign the shares of the children or child so dying to the others or other of such children; but, in case of the son not baving any issue, or in case none of his children should live to attain twenty-one, then the testator declared that the property, the rents of which would be receivable by the son during his life, should be conveyed and assigned by his executors and trustees to, and divided equally between, such of the children of the testator's daughter as should live to attain the age of twenty-one. The testator had, by a previous clause, given other freehold and leasehold property in a similar way to his executors and trustees on trust for his daughter for her life, with remainder to her children on their attaining twenty-one. By a subsequent clause the testator declared that the bequest thereinbefore made to his son and daughter respectively should be subject to

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the following condition — viz., that they should in nowise charge or incumber the property, the rents of which were receivable by them during their respective lives, or any part thereof. And, in case either his son or daughter should so charge or incumber the said property, or any part thereof, then the testator declared that the bequest to his son or daughter so transgressing such condition should thereupon become absolutely forfeited. And the testator declared that, in either of such cases, the trusts thereinbefore created in favour of the child or children of the son or daughter so transgressing should at once take effect. After the testator's death the son executed a deed affecting to charge his life interest by way of mortgage. One of the trustees of the will filed a bill in the Court of Chancery, before the Judicature Act came into operation, against his co-trustee, the son, and the mortgagees, praying a declaration that the charge was wholly inoperative, except as working a forfeiture of the son's life interest; an injunction to restrain the mortgagees from reasing the sente of the property, and an order that they abould nay from receiving the rents of the property, and an order that they should pay the rents which they had already received for the benefit of the person or the rents which they had already received for the benefit of the person or persons entitled to the property in remainder expectant on the decesse of the son. The son had had no children. Fry, J. (ant, p. 229), made a declaration that the forfeiture had taken effect. But, on the ground that there ought to have been other parties to the suit, he declined to give any other relief, and dismissed the action in other respects. The Court of Appeal (Jessel, M.R., and Lindley and Holker, L.JJ.) came to the conclusion that no other parties were necessary, and they affirmed the decision as to the forfeiture. But Jessel, M.R., in the course of the argument, said that an action ought never now to be dismissed for want of parties, the judge having ample power to add all necessary parties.

ample power to add all necessary parties.
On the opening of the appeal JESSEL, M.R., raised the objection that the action was really an ejectment action, and that it was commenced by bill in action was really an ejectment action, and that it was commenced by bill in the Court of Chancery before the Judicature Act came into operation. Such a bill would not lie. Ultimately, however, he came to the conclusion, following a decision of his own at the Rolls, in a case of Vagg v. Shippey (Charley's Judicature Acts, 37d ed., p. 35, 1 Charley's New Practice Cases, 8), that by virtue of section 22 of the Judicature Act, 1873, the suit, when it became transferred to the High Court, stood in the same position as if it had been an action of ejectment originally commenced in one of the common law courts, and could, therefore, be maintained.—Solicitors, Mercer & Mercer; Poncione & Leggatt; Kingsford, Dorman, & Kingsford; John Hales.

CLOSE OF BANKRUPTCY -POWER OF COURT TO RE-OPEN-RIGHTS OF CREDITORS SUBSEQUENT TO ADJUDICATION—BANKRUPTCY ACT, 1869, ss. 47, 54, 71.—In a case of Ex parts Fitt, before the Court of Appeal on the 4th inst., a question arose as to the power of the Court of Bankruptcy to make an order, under section 47 of the Act of 1869, to close a bankruptcy in a case where no assets of the bankrupt are to be discovered; and there was a further question as to the power of the court to copen a bankruptcy first its heap heap. question as to the power of the court to re-open a bankruptcy after it has been closed, and as to the rights of creditors of the bankrupt whose debts were contracted after the order of adjudication. A debtor, who had traded in London tracted after the order of adjudication. A debtor, who had traced in London under the name of Gosling, absconded on the 27th of February, 1879, and was adjudicated a bankrupt under that name on the 11th of March. His real name was Tueski, but his creditors did not know this. On the 26th of March a trustee was appointed, but he could discover no assets, the bankrupt having removed all his property when he absconded. The trustee being unable to trace the bankrupt or to discover any assets, the court on his application, being satisfied of these facts, on the 18th of February, 1881, made an order closing the bankruptcy. In August, 1881, the trustee discovered that the bankrupt was carrying on business at Eastbourne under his real name of Tueski. He had, in fact, commenced that business aron after the adjudication having was carrying on business at Eastbourne under his real name of lueski. Ale had, in fact, commenced that business soon after the adjudication, having borrowed money for the purpose, and he had acquired goods and contracted debts in connection with that business, the creditors in respect of it knowing him only as Tueski, and not being aware of the bankruptcy. On the 27th of him only as Tueski, and not being aware of the bankruptcy. On the 27th of August, 1881, the trustee seized the bankrupt's stock-in-trade and other property at Eastbourne and afterwards sold it, and on the 15th of September, August, 1881, the trustee seized the bankrupt's stock-in-trade and other property at Eastbourne and afterwards sold it, and on the 15th of September, 1881, on the application of the trustee, an order was made resoinding the order to close the bankruptey, and re-opening it. This order was made without notice to the creditors whose debts were contracted after the adjudication. In March, 1882, the trustee applied to the court for directions as to the distribution of the proceeds of sale of the bankrupt's property. Mr. Registrar Hazlitt directed that notice should be given to the new creditors, and, this having been done, the registrar made an order that the creditors whose debts had been contracted by the bankrupt in his real name between the date of the adjudication and the 27th of August, 1881, should be allowed to prove in the bankruptey, and to receive dividends, as if their debts had been contracted before the adjudication. The Court of Appeal (Jessel, M.R., and Corron and Lindley, L.J.) held that this order was wrong in form, though it was in substance a right order. Lindley, L.J., who delivered the judgment of the court, said that though section 47, which authorized the closing of bankruptey proceedings, did not in terms apply to a case in which there were no assets at all, yet considering that the object of closing the bankruptcy was to put an end to useless proceedings, and to enable the trustee to obtain his release, and considering also that orders closing bankruptcies, where there had been no assets, had been frequently made—e.g., in Exparte Lancaster Banking Corporation (27 W. R. 292, L. R. 10 Ch. D. 776)—and had never been challenged, their lordships did not feel called upon to put on section 47 anarrow literal construction, and to hold that these orders were ultrd vives and of no effect. Assuming, then, that the order closing the bankruptcy was valid, the trustee could not, while it was in force, claim property acquired by the bankruptcy Act, 1869, and from In re Petiti's Estate (24 W. R. 259, L. R.

bankruptcy could not reach the property acquired by the bankrupt after the order, but after the expiration of three years they could do so with the sanction of the Court of Bankruptcy, but subject to the rights of the creditors who had become such since the close of the bankruptcy. On the other hand, creditor whose debts had accrued after the bankruptcy. and who could not, therefore, prove under it, could sue the bankruptcy, and who could not, therefore, prove under it, could sue the bankruptcy, and, after obtaining judgment against him, could issue execution against the property acquired by him after the closing of the bankruptcy. Section 71 gave the court power to re-open the bankruptcy after the order closing it. But, having regard to the respective rights of the old and new creditors, their lordships thought that the order re-opening the bankruptcy ought not to have been made without notice to the new creditors, nor without letting them in to prove against the after-acquired property. The order re-opening the bankruptcy had not been appealed from, and it was now too late to appeal from it without special leave. But, in a case of this kind, their lordships would, if necessary, give leave to appeal from that order. But the Court of Bankruptcy was bound to treat that order as unimpeachable, and, so long as it stood, the order appealed from could not be supported. The effect of the re-opening order was to vest in the trustee all the property acquired by the bankrupt since its date, as well as that acquired by him before its date, for the benefit of the creditors who were entitled to prove in the bankruptcy. The creditors whose debts were contracted after the property acquired by the stable supports. The creditors whose debts were contracted after the property acquired by the was under appealed from to stand; to discharge it and to treat the order re-opening the bankruptcy as under appeal, they would feel no difficulty in varying that order by making it conditional on the trustee paying to the new creditors who

against the order re-opening the bankraptcy.

The suggestion of the court was acceded to by the trustee.—Solicitors, Nicholls & Grant; Piesse & Son; Goldberg & Langdon.

BANKRUPTCY—APPEAL TO CHIEF JUDGE—TIME—PAYMENT OF DEPOSIT—BANKRUPTCY ACT, 1869, SS. 71, 82—BANKRUPTCY RULES, 1870, R. 145—BANKRUPTCY RULES, 1878, R. 2.—On the 4th inst. the Court of Appeal (JESSEL, M.R., and LINDLEY and Holker, L.JJ.) affirmed the decision of Bacon, C.J., in Ex parts Rosenthal (30 W. R. 492). The question was whether the deposit on an appeal to the Chief Judge had been paid in sufficient time, and whether the appeal could be entertained. Rule 145 of the Rules of 1870 requires that the deposit shall be paid to the register. "At on whether the deposit on an appeal to the Chief Judge had been paid in sufficient time, and whether the appeal could be entertained. Rule 145 of the Rules of 1870 requires that the deposit shall be paid to the registrar "at or before the time of entering an appeal." The 2nd rule of November 22, 1878, provides that the deposit shall in future be paid by the party intending to appeal into the Bank ef England." In the present case the order appealed from was made on the 28th of January. The appeal was entered with the registrar of appeals on the 17th of February. The deposit was paid to the bank on the 6th of March. The Chief Judge dismissed the appeal, on the ground that the deposit had not been paid in time. In the Court of Appeal it was urged that the rule of 1878 had, in effect, altered the provision of rule 145 as to the payment of the deposit "at or before" the entry of the appeal. The registrar would not give a direction to the bank to receive the money until the appeal had been entered with him, and the bank would not receive the money without the direction of the registrar. It was necessary, therefore, that the deposit should be paid after the entry of the appeal, and, if it was to be paid after the entry, it must be immaterial how long after. At the most there had been a mere irregularity, and section 82 of the Act provided that no proceeding should be invalidated by any formal defect or by any irregularity, unless the court was of opinion that substantial injustice had been caused thereby, which could not be remedied by any order of the court. It was stated that, since the decision of the Chief Judge, notice has been given by the Court of Bankruptcy that in future the registrar will give a direction to the bank to receive the deposit before the appeal is entered, and will enter the appeal when he receives the certificate of the bank that the deposit has been paid. Jessel, M.R., said that the provision of section 71 of the Act, that "no appeal shall be entertained except in conformity to such rules of cour "no appeal shall be entertained except in conformity to such rules of court as may, for the time being, be in force," had not been repealed by section 82. The two sections could wall stand together. The rule of 1878 had not altered the requirement of rule 145, that the deposit should be paid "at or before" the entry of the appeal. The proper course, however, was that which appeared to have been adopted in the Court of Bankruptcy since the decision of the Chief have been adopted in the Court of Bankruptcy since the decision of the Chief Judge. Section 82 could not apply, for there had not been an irregularity; there had been an omission of a serious kind. If the money had been paid at the earliest opportunity after the entry of the appeal, possibly the court might have said that rule 145 had been substantially complied with. It might have been said that the words "at or before" included "immediately after." But here the delay in making the payment had been so great that by no fair extension of its meaning could it be said that rule 145 had been complied with. Lindley and Holker, L.JJ., concurred. — Solicitors, A. S. Rosenthal; Pattison, Wigg, & Co.

COMPANY—BORROWING POWERS — ULTRA VIRES—CONTRACT FOR SALE AND HIRE OF ROLLING STOCK—7 & 8 VICT. C. 85—30 & 31 VICT. C. 127.—On the 9th inst. the Court of Appeal (Jessel, M.R., and LINDLEY and Holker, L.J.). reversed in part the decision of Kay, J., in The Yorkshire Ratheay Wagen Company v. Machine (30 W. R. 288). The

facts were shortly these:—In 1876 the Cornwall Minerals Railway Company were in want of money, and their borrowing powers under their Act were nearly exhausted. Negotiations took place between them and the Yorkshire Railway Wagon Company for a loan of £30,000. The railway company were advised that they could not give a valid security for the proposed loan, and it was suggested that the railway company should obtain the money by selling part of their rolling stock to the wagon company for a sum of £30,000, and that at the same time the railway company should agree to hire that rolling stock from the wagon company for the term of five years, at a rent which would repay the £30,000 and interest by the end of that period. This arrangement was carried out by an agreement under seal between the rent which would repay the £30,000 and interest by the end of that period. This arrangement was carried out by an agreement under seal between the companies, dated the 20th of June, 1876. In case of the due fulfilment of the agreement the railway company were to have the option, at the end of the five years, of repurchasing the rolling stock at a merely nominal price. At the same time three of the directors of the railway company personally guaranteed to the wagon company the payment of the rent. The rent having fallen into arrear the wagon company brought the action against the railway company and the sureties for the amount of the rent due and for damages. Kay, J., held that the professed sale and biring were in fact a borrowing of £30,000 on the security of the rolling stock, and therefore invalid as a security beyond the powers of the company, and that the transaction was, so far as the railway company were concerned, ultra virus and void, but that the guarantee was valid, and that the sureties were liable on their guarantee. The wagon company appealed, and the sureties were liable on their guarantee. The wagon company appealed, and the sureties had also appealed. The Court of Appeal held that the transaction of sale and hiring was really what it purported to be, and not a loan in disguise, and that it had been bona fide substituted for the loan which had been originally intended. The agreement was therefore valid and could be enforced. originally intended. The agreement was therefore valid and could be enforced against the railway company. The appeal of the sureties was dismissed.—
SOLICITORS, Singleton & Tattershall; Cope & Co.; Morley & Shirreff.

LUNATIC—ALLOWANCE TO NEXT OF KIN.—In a case of In re Evans, before the Court of Luvacy on the 6th inst., a question arose as to granting an allowance out of the income of a lunatic to one of his next of kin. The lunatic had an income of about £1,000 a year, of which only £425 a year was required for his maintenance. His next of kin were first cousins. One of these was an Irish clergyman over eighty years of age, who, in consequence of the disestablishment of the Irish Church, had been reduced to very poor circumstances. He desired to have an allowance made to him out of the income of the lunatic, and the master had made a report by which he certified that he approved of making an allowance of £100 a year to the applicant, if the court should think that it ought to be made. The court (Jessel, M.R., and LINDLEY, L.J.) refused to grant the allowance. Jessel, M.R., said that the applicant had no fegal claim and no moral claim. The principle on which the court acted was laid down in Ex parte Whitbread (2 Mer. 99). No regard was to be paid to any interest of the next of kin in the lunatic's property. The question was what was for the benefit of the lunatic. If the next of kin was a person whom he was under a legal obligation to provide for, or if he was question was what was for the beneat of the lunant. If the next of Kin was a person whom he was under a legal obligation to provide for, or if he was under some moral obligation to do something for him, by reason of his having given some promise, or having already made some allowance, the court might grant or continue an allowance. Illustrations of this were to be found in In re Blair (1 M. & C. 300) and in In re Frost (L. R. 5 Ch. 699), in the former of which cases Lord Cottenham said that the principle involved ought to be narrowed rather than extended in its operation, and that he would never exer-LINDLEY, L.J., said that the grant of the allowance must be, in some way or other, for the lunatio's benefit.—Solicitors, Bower, Cotton, & Bower.

PRIORITY OF INCUMBRANCE-NOTICE-ERRONEOUS REFERENCE IN NOTICE. PRIORITY OF INCUMBRANCE—NOTICE—ERRONEOUS KEFFRENCE IN NOTICE.

One of several points which arose upon an adjourned summons in an action of Whittingstall v. King, before Hall, V.C., on the 6th inst., was as to the respective priorities of claimants to a reversionary estate. The question arose under the following circumstances:—The estate being in the hands of trustees respective priorities of calmains to a reversionary estate. In equation arose of a will, the person beneficially interested in the reversion mortgaged his interest by deed, dated February 27, 1879, having previously put it into settlement by a deed dated June 28, 1875. No effectual notice of the settlement was given to the trustees of the will until May, 1880, but the mortgaged under the deed of February 27, 1879, gave formal notice to them in April, 1879, of a mortgage deed, stating the parties correctly as they appeared in his security of February 27, 1879, but erroneously stating the date as being November 27, 1878. No deed of that date, in fact, existed, and it was sworn by the mortgagee's solicitor that the date was stated in error, which was, however, never corrected. The trustees of the settlement contended that the notice must be taken to be ineffectual, as it did not, in fact, refer to the alleged mortgage, but HALL, V.C., held that it was sufficient and operated to give the mortgagee priority, and he made a declaration accordingly.—Solicitors, Barlee, Burgess, & Cosens; Hepburn, Sons, & Culliffe.

PRACTICE—TRUST FUNDS—INVESTMENT.—In an action of Braithwaite v. Wallis, which was before Hall, V.C., for trial upon the 3rd inst, the plaintiff sought to have a trust fund invested under the control of the court under the sought to have a trust fund invested under the control of the court under the following circumstances:—A testator bequeathed to a female legatee a sum of £5,000, free of duty, for her sole and separate use, and to be invested by trustees to be nominated by her, so that she should have the income for her life and without power of anticipation, and after her death the principal sum to fall into the testator's residuary estate, which he gave to his father, the plaintiff in the action. The testator appointed trustees and executors of his will. The plaintiff desired that some control should be retained over the fund, and, as the legatee had refused to allow any interference, had brought the action against her and the surviving executor of the will, asking for

administration by the court and payment in of the £5,000. Upon the trial he now asked that the money should be invested in the names of the trustees nominated by the legates, but under the courtol of the court, claiming such relief as of course. HALL, V.C., however, said that the modern tendency of the court was to leave trust funds in the hands and under the courtol of the court was to leave trust funds in the hands and under the coatrol of trustees, whenever they were properly there, and there was no ground for inferring that they were unsa's, and he therefore refused the relief asked. By consent an order was taken, whereby the legatee undertook to give the plaintiff notice of changes of investment, but the plaintiff was ordered to pay the costs of the action, liberty to apply being reserved.—Solicitoss, Sewell & Edwards; Bowker, Peake, Bird, & Collins.

PRACTICE—PARTIES BROUGHT IN BY NOTICE UNDER RULES OF COURT, 1875, ORD. 16, R. 18—ISSUE BETWEEN SUCH PARTY AND THE DEFENDANT—COSTS—ORD. 16, RR. 17, 18, 20, 21.—In an action of Pilke v. Roberts, before Kiy, J., on the 6th and 8th inst., two questions were raised as to the practice under order 16. The action was brought to recover a sum of money said to be due under a building contract. The defendant claimed to have a right of indemnity against a third person, as agent for whom he said he had made the contract. He accordingly issued, and served on such person, a notice under ord. 16, r. 18. The third party got leave to defend, and delivered a defence and counter-claim. No relief was asked by the plaintiffs against the third party, and the defendant did not deny the plaintiff sclaim, when the person to now the plaintiff sclaim, and that the third party was the person to now. Key I said that saying only that the third party was the person to pay. Kar, J., said that proceedings, no doubt, might have been taken under rule 17 to get an order for the trial of the question between the defendant and the third party, but for the trial of the question between the defendant and the third party, but as this was not done, no such question could be tried; therefore, if the court on the facts could give judgment against the defendant, the case was at an end. His lordship, on the facts, gave judgment against the defendant, with costs, the third party's counsel not having opened his counter-claim.

The plaintiff's counsel then asked for the costs occasioned by the third party's intervention. Against that it was contended that the order giving leave to defend ought to have made some terms as to the costs, that it not have made as the costs, that it not

having done so, no order could now be made.

KAY, J., said that such a direction was not necessary, as a person coming into an action is subject to the judge's order as to costs, equally with other matters. On the opposite contention, even if the third party had succeeded in his counter-claim he could have had no costs.—Solicirous, Savidge is Steward; Henry Wickens; Routh, Stacey, & Castle, for George Mickell Seabroke.

CHARITY-APPOINTMENT OF NEW TRUSTEES AND VESTING ORDER-CONSENT OF CHARITY COMMISSIONESS—CHARITABLE TRUTS ACT, 1853, s. 62.—In the case of Ex parts The Committee of the Western Synagogus, St. Alban's-place, Haymarket, before North, J., for Chitty, J., on the 4th inst., a petition was presented for the appointment of new trustees of the Jewish Burial Ground in St. Luke's, Chelsea, and for a vesting order. The burial ground was, by a deed dated 1817, vested in trustees for the benefit of the members of the by a deed dated 1817, vested in trustees for the benefit of the members of the Jewish congregation of a synagogue then existing in Denmuk-court, Strand, but closed since the year 1826, when the present synagogue was opened in its place. It appeared that the ground was purchased and kept up by voluntary subscriptions of the congregation. The trustees had long since died, and it could not be ascertained who was the last survivor. The question was raised whether the consent of the Charity Commissioners was necessary for the purposes of such an application. North, J., adopting the raling of the late Master of the Rolls in The Governors of the Charity for the Resist of Poor Widows v. Sutton (27 Beav. 651), and of Hall, V.C., in The Reput Society of London and Thompson (29 W. R. 838, L. R. 17 Ch. D. 407), decided that the consent of the Charity Commissioners was not necessary, as the property in question represented voluntary contributions.—Solitoron, Lewis Davis.

COPYRIGHT-RIGHT OF REPRESENTATION-PRIOR PUBLICATION-MUSICAL COMPRIGHT—RIGHT OF REPRESENTATION—PRIOR PUBLICATION—MUSICAL COMPOSITION—COPTRIGHT ACTS—COPTRIGHT ACT, 1842 (5 & 6 Vict. c. 45), s. 20.—In the case of Chappell v. Boosey, before North, J., sitting for Chitty, J., on the 3rd and 6th inst., the plaintiffs, a firm of music publishers in Bond-street, claimed to be the registered proprietors of the copyright in a musical composition or song, with an accompaniment, called "The Bell-ringer," and also of the sole liberty of performing the same piece, and sued the defendant for having, as one of the directors of the London Ballad Concerts, infringed their rights by permitting the song to be performed, without the plaintiffs' consent, at the St. James's Hall on the 14th of December last. The defence set up by the defendant was that the song in question, with its accompaniment, was some time prior to its public performsquestion, with its accompanisment, was, some time prior to its public perfet ance, published and sold as a book within the meaning of that term in ance, published and sold as a book within the meaning of that term in the Copyright Act, 1842. The plaintiffs demurred to this defence, and the question thus raised for the decision of the court was whether the publication of a dramatic piece or musical composition as a book, before it has been publicly represented or performed, deprives the author or his assignee of the exclusive right he would otherwise have of representing or performing it. Norre, J., said that in his opinion the law stood thus. Under the Statute of Anne the said that in his opinion the law stood thus. Under the Statute of Anne the author of a dramatic piece or musical composition acquired a capyright in his work so as to be enabled to prevent any other persons from multiplying capies of it, but this did not prevent any one who thought fit to do so from representing or performing it. The privilege of an author of a dramatic piece was extended by the Act of 3 & 4 Will. 4, c. 15, commonly called Sir Fulwer Lytton's Act, which provides that the author, or assign of the author of any dramatic piece which was not printed or published, whether them already composed, or thereafter to be composed, should have as his own property, and be proprieter of, the sole liberty of representing the same any place of dramatic entertainment for a period not clearly defined and not

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at present material, and that the author, or assign of the author, of any such piece, which was printed and published after or within ten years before the passing of that Act, should have the like sole liberty of representing the same for the term of twenty-eight years from the passing of the Act, or from the publication of the piece, if it was first printed and published after the passing of the Act, or until the end of seven years after the author's death, whichever should prove the longer. After the passing of this Act the author had, therefore, two different rights, one that of copyright proper, preventing the multiplication of copies of the piece itself, and the other being what may be called the acting or performing right, conferring upon him the power of preventing others from representing the piece without his consent. That Act, however, did not extend or apply to musical compositions, except so far as they came within the category of dramatic pieces or entertainments. By the Copyright Act, 1842, commonly known as Talfourd's Act, the rights of authors were extended, and the authors of musical compositions acquired the double right—namely, first, that of copyright proper in the piece itself as a book; and, secondly, the performing rights, such rights having a somewhat different period of duration. Although there were these two distinct statutory rights, it was said by the defendant that no person would purchase the piece in its book form, unless its sale conferred on the purchaser the right to make any and every use of it he thought fit. But, in his lordship's opinion, this consequence did not follow, for it was only the performance of the piece in public which, under the Copyright Act, 1842, was prevented by the existence of the performing right, and it was obvious that the greater number of sales of musical pieces took place merely for the purposes of private use. In the next place, if the publication of a musical composition as a book before the piece had been publicly performed prevented the subseque

CASES BEFORE THE BANKRUPTCY REGISTRARS.

(Before Mr. REGISTRAR BROUGHAM.)

May 2 .- Ex parte Sadler, In re Hawes.

In this case Hawes was a hosier, carrying on business in the Poultry, Cheapside. He had taken a lease of his premises in 1876 from Sadler, at a restal of £1,000 per annum. He at the same time purchased of the landlord the fixtures and fittings of the shop for £800. In 1881 Hawes was made bankrapt, the above-mentioned fixtures, fittings, and furniture being still on the premises. A trustee was appointed, and in due course disclaimed the lesse. The trustee having rewoved and sold the fixtures, fittings, and furniture, he was held wrong in doing so, and an inquiry was ordered as to which of them were attached to the premises, and the amount of damage which had been caused by the removal. The inquiry was now taken before Mr. Registrar Brougham.

C. L. Chubb appeared for the landlord, and

J. C. Earle for the trustee.

The fittings included (1) gasburners, &c.; (2) show-cases and counters attached to the walls and floors by short nails and screws; (3) counters which had been placed on a floor which was afterwards concreted over, but which were not fixed by any nails or screws; (4) mirrors and clocks attached to the wall in the usual way, so that they could be readily detached by drawing the nails which supported them; (5) furniture which was quite loose and detached.

Witnesses were called on both sides as to the manner in which the things in dispute were attached to the premises, and as to their value, and Mr. Frank Lewis, of No. 95, Gresham-street, City, the anotioneer and valuer, was called, and said that in his opinion, with the exception of the gasburners, the things were fittings which were always regarded as mere chattels such as could be distrained for rent.

Eventually Mr. Excisted Brougham held that the trustee was wrong in removing or selling anything beyond the loose furniture, and that anything which was so attached to the premises that it could not be removed without drawing a nail or a screw was a tenant's fixture, and therefore belonged to the landlord, and not to the trustee; the result of his decision being that the trustee had to pay to the landlord the value of the things he had wrongfully removed in addition to the damage done to the premises in the removal.

Solicitors, Deans & Chubb; William Sturt.

(Before Mr. REGISTRAR MURRAY, acting as Chief Judge.)
May 3.—Ex parte Watkin, Re De Fernex Brothers.

Whether an agreement can be legally come to between a trustee in bankruptcy and his solicitor that, after deducting their respective disbursements, their "other costs, charges, and remuneration" shall be shared pro rata out of any sum available for that purpose, Quære.

Whether, when the terms of an agreement are in dispute, the Court of Bankruptcy can exercise jurisdiction to adjudicate between the parties,

But in any case, where the trustee fails to establish to the satisfaction of the court the existence of the agreement, payment of the solicitor's taxed costs will be ordered out of the estate.

This was an application on behalf of Mr. Thomas Edward Watkin, the solicitor for the trustee of the property of the bankrapts, for an order that the trustee should, within four days after service of the order to be made thereon, pay to the applicant the sum of £78 3s. 9l., being the amount due to him in respect of his costs as solicitor in the matter for the trustee, as appeared by the tuxing master's allocatur, dated February 9, 1882. The applicant, in his affidavit, stated that in the month of May, 1881, his bill of costs as the solicitor for the trustee of the bankrupts was carried

The applicant, in his affidavit, stated that in the month of May, 1881, his bill of costs as the solicitor for the trustee of the bankrupts was carried in for taxation, and, after many adjournments, the same was ultimately duly taxed and allowed at the sum of £98 15s. 10i., as appeared by the allocatur of the taxing master (Mr. Higgius), dated February 9, 1882.

On the taxation the trustee attended, and claimed to have a former taxa-

On the taxation the trustee attended, and claimed to have a former taxation of costs against the separate estate of John Henry de Fernex, one of the bankrupts, re-opened, and to have the applicant's bill of costs, which had been taxed against such estate on the higher scale, re-taxed on the lower scale, and to have the difference between what was allowed and paid to the applicant on the higher scale, and what should be allowed on retaxation on the lower scale, repaid by the applicant to the trustee.

The taxing master acceded to the claim by the applicant to the trustee.

The taxing master acceded to the claim by the trustee, and re-opened the previous taxation, and found that, under the circumstances, the applicant had been overpaid the sum of £20 12s. 1d. He deducted the amount, and ascertained that there was a net balance due to the applicant of £78 3s. 9d., for which an allocatur was issued.

The trustee stated, with regard to a sum of £110 received by him as a part of the joint estate, that he considered it as applicable towards payment of the costs and disbursements of the applicant and of himself in connection with the joint and separate estates of the bankrupts. The only money received by him in respect of the joint estate other than the £110 amounted to £47 8°. 2d.

On the 7th of May, 1878, he was appointed trustee, and at the same time he was introduced to the applicant, and requested to appoint him his solicitor in the matter. He had never previously, to his knowledge, either seen or heard of the applicant. The amount of the assets under the bankruptcy was extremely uncertain, and it was a matter of importance to him (the trustee) that he should secure his own position when entering into business relations with an unknown solicitor. He therefore took the precaution of making an agreement with him previously to his so acting, upon the terms "that he should incur no personal liability to the applicant, but that, after deducting their respective disbursements, the other costs, charges and remuneration of the applicant and himself should be shared between them provata out of any sum available for or towards their discharge." The applicant denied the existence of the agreement in question, and the trustee admitted that he had received sufficient assets to pay the amount of the applicant's claim.

Terrell, for the applicant. Yate Lee, for the trustee.

Mr. RESISTRAE MURRAY said the solicitor was duly appointed with the sanction of the committee of inspection, and prima facis his right was perfectly clear, and the order for payment of his costs would be made as a mere matter of course. But in this case the trustee had set up by way of defence a special agreement between the solicitor and himself. [His honour referred to it.] The first question, which was open to considerable doubt, was whether that kind of agreement could be legally come to between a trustee in backruptcy and his solicitor, however clear and precise it might be in its terms, and whether such an agreement was one which the court ought to regard or recognize in any shape or way in the administration of the estate. Being, moreover, an agreement outside the bankruptcy, could it be said, when the terms of the agreement were in dispute, the case was one which came within the functions of this court to determine or adjudicate upon between the parties? He should certainly hesitate before coming to any such conclusion, or deciding that it was expedient, or even proper, that this court should exercise any jurisdiction in the matter. Assuming, however, the affirmative of both those propositions to be tenable in law, then how did the case stand in regard to the question of fact? On the one side the trustee deliberately stated upon oath a positive agreement between himself and the colicitor. On the other the solicitor as deliberately and as positively desied the trustee's statement and the existence of any agreement at all. The evidence was all on affidavit, and there was no cross-examination. How was it possible for the court, sitting as a jury, to say which of the two is speaking the truit? There were positively no materials before him which could enable him to arrive at a verdict. His honour then referred to the auxiliary affidavits filed on behalf of the trustee, which, in his opinion, amounted to nothing, and to the correspondence between the applicant and the trustee, and held that the trustee who ha

Applicant in person.
Solicitors for the trustee, Field, Roscoe, & Co.

SOLICITORS' CASES.

HIGH COURT OF JUSTICE .- QUEEN'S BENCH DIVISION. (Sittings in Banc, before GROVE and LOPES, JJ.)

May 8 .- In re Pruen.

This was the case of a solicitor, Frederick Langford Pruen, who had been convicted of forgery, and against whom a rule had been granted to show cause why he should not be struck off the rolls.

The Court, upon the motion of Murray, for the Incorporated Law Society, and no one appearing to abow cause, mede the rule absolute.—Times.

SOCIETIES.

LAW ASSOCIATION.

At the usual monthly meeting of the directors, held at the hall of the Incorporated Law Society, Chancery-lane, on Thursday, the 4th inst., the following being present—viz., Mr. Tylee (chairman), and Messrs. Brodle. Burges, Lucas, Desborough, jun., Parkin, Sidney Smith, and A. B. Carpenter (secretary), grants of £45 were made to three members, one new member was elected, and the ordinary general business was transacted. The annual general court was fixed for the 25th inst., at three o'clock.

LAW STUDENTS' JOURNAL.

LAW STUDENTS' DEBATING SOCIETY.

Tuesday, May 9.-The society discussed the question-" Is it desirable in the interests of England that a tunnel should be constructed between England and France?" Mr. Kirk opened the question in the affi mative, and was supported by Messrs. Mallam, Strickland, W. F. Barry, and Austire, while Messrs. E. Robinson, Whitebead, Nicholls, Waller, Lloyd Jones, Hood, C. E. Barry, and Lemon, spoke in favour of the negative. The question was, on a vote being taken, negatived by a majority of ten votes. Thirty members were present.

UNITED LAW STUDENTS' SOCIETY.

At a meeting of this society, held at Clement's inn Hall, on Wednesday, May 3, Mr. E. F. Spence in the chair, Mr. Jenks moved—"That the power married women now have over property ought to be cartailed." The opener was supported by Messrs. Bartrum and Spence, and opposed by Messrs.

Parsons, Tillotson, Sateliffe, Dawbarn, Eiloart, and Harvey-Samuel. Mr.

Jenks then replied, and the motion, on being put to the meeting, was lost by thirteen votes.

BIRMINGHAM LAW STUDENTS' SOCIETY.

The usual fortnightly meeting of this society was held on Tuesday even-The usual fortugatly meeting of this society was held on Thesday evening, May 9, at the Law Library, W. Fowler Carter, Eq., B.A., B.L., in the chair. New members having been elected, and other special business disposed of, a debate took place on the following subject:—"1. Is there any valid distinction between 'set-off' and 'counter-claim?' 2. If so, should the distinction be abolished for purposes of procedure?" The speakers on the affirmative were Messrs. Barrow, A. Hebbert, E. C. Rogers, Ryland, and Restall, and on the negative, Messrs. G. T. Edwards and Swarbrick. The chairman summed up, and put each question separately to the vote, when both were carried by large majorities in favour of the affirmative. A vote of thanks was then passed to Mr. Carter for presiding.

LEGAL APPOINTMENTS.

Mr. ROBERT BENSON, solicitor, of Wigton, has been appointed Clerk to the Wigton Board of Guardians, Assessment Committee, and Rural Sanitary Authority, and Superintendent Registrar for the district. Mr. Benson was admitted a solicitor in 1866.

Mr. CHARLES EVELYN WELLBORNE, solicitor, of 17. Duke-street, Southwark, has been appointed a Commissioner to administer Oaths in the Supreme Court of Judicature.

Mr. FREDRRICK JAMES BLAKE, solicitor, of Wotton-under-Edge, has been appointed Clerk to the County Magistrates at that place, in succession to Mr. Osborne Dauncey, deceased. Mr. Blake was admitted a solicitor in 1864.

DISSOLUTIONS OF PARTNERSHIPS.

CHARLES HEATON HINDE, JOSEPH FARMER MILNE, and JOHN SUDLOW (Hinde, Milne, & Sudlow), solicitors, Manchester (as regards John Sudlow).

Horace Philberck and Sanderson Corps (Philbrick & Corps), solicitors, 18. Austin Friars, London. May 2. The business of the late firm will in future be carried on by Horace Philbrick solely, at 18, Austin Friars.

HENRY MARRIOTT RICHARDSON and CHARLES FREDERIC MARSHALL (Richardson & Marshall), solicitors, Bolton, Lancashire. April 4. The business will be carried in by the said Henry Marriott Richardson.

[Gazette, May 9.]

COMPANIES.

WINDING-UP NOTICES.

JOINT STOCK COMPANIES. LIMITED IN CHANCERY.

SANKEY BROOK AND ASHTON'S GEREN COLLIERIES COMPANY, LIMITED,—Creditors are required, on or before June 5, to send their names and addresses, and the particulars of their debts or claims, to William Richardson, Preston. Monday, June 19, at 11, is appointed for hearing and adjudicating upon the debts and claims STEALMA AND COMPANY, LIMITED.—By an order of Chitky, J., dated April 29, is was ordered that the company be wound up. Phelps and Co, Gresham st, solicitors for the netritioner.

ordered that the company be wound up. Finelys and Co, Georgian the petitioner

Vasa Murrian Glass Company, Limited.—Petition for winding up, presented April
25, directed to be heard before Bacon, V.C., on May 18. Shell and Co, George st,
Mansion House, solicitors for the petitioner

West Fronting and Bolling of the Destrictioner

West Fronting and Co, Coleman st, solicitors for the petitioner

White Oak College Company, Limited.—Petition for winding up, presented May 18, Davis and Co, Coleman st, solicitors for the petitioner

White Oak College Company, Limited.—Petition for winding up, presented May 4,
directed to be heard before Bacon, V.C., on Saturday, May 18. Clarke and Co,
Lincoln's inn fields, solicitors for the petitioners

[Gazette, May 5.]

ALYN BANK COAL AND CANNEL COMPACY, LIMITED.—Hall, V.C., has, by an order dated April 6, appointed Robert Cockburn Miller, India st, Edinburgh, to be official

ALYN BANK COAL AND AND CONCENTRAL Miller, India st, Edinburgh, to be characteristication of a prointed Robert Cockburn Miller, India st, Edinburgh, to be characteristicated and iliquidator. Cotton Waste Cleansing Company, Lintered.—Petition for winding up, presented May 3, directed to be heard before Fry, J., on Friday, May 19. Greene, Bedford row, solicitor for the petitioners
GRAND DICHESS SILVER, LEAD, AND BARYESS MINING COMPANY, LIMITED.—Creditors are required, on or before June 3, to send their names and addresses, and the particulars of their debts or claims, to John Martin Winter, Market st, Newcastle upon Tyne. Friday, June 16, at 12, is appointed for hearing and adjudicating upon the debts and claims

INDESTRIAL OPERATIVE BRICKMAKING COMPANY, LIMITED.—Petition for winding up, INDESTRIAL OPERATIVE BRICKMAKING COMPANY, LIMITED.—Potition for winding up,

Tyne. Friday, June 16, at 12, is appointed for nearing and adjudicating upon the debts and claims

Indicated April 29, it was critered to be heard before Hall, V.C., on May 23. Powell, Essex st., Strand, solicitor for the petitioner

Keighten Herald Newspaper Company, Limited.—By an order made by North, J., dated April 29, it was ordered that the company be wound up. Sharpe and Co, New ct., Carey st, agents for Weatherhead and Burk Keightey, solicitors for the petitioner

London Jute Words, 1871, Limited.—By an order made by Frt, J., dated April 23, it was ordered that the voluntary winding up of the works be continued. Harwood and Stephenson, solicitors for the petitioner

Plynotth Pier Company, Limited.—Petition for winding up, presented May 4, directed to be heard before Fry, J., on May 10. Chamberlayne, Limcoln's inn fields, solicitor for the petitioners

Sanker Bronk and Ashton's Gerek Collibries Company, Limited.—Chity, J., has, by an order dated April 1, appointed William Richardson, Preston, to be official liquidator

Uylers Brickhields Company, Limited.—Chity, J., has, by an order dated Peb 27, appointed Horace Woodburn Kirby, Coleman st, to be official liquidator

[Gazette, May 9.]

UNLIMITED IN CHANCERY.

BUTE DOCKS LOAN SOCIETY.—By an order made by Chitty, J., dated April 23, it was ordered that the society be wound up. Rees and Co, Frederick's pl, Old Jewry, agents for Easor, Cardiff, Solicior for the petitioner
CITY OF CHESTER BREEFIT BUILDING SOCIETY.—Chitty, J., has fixed May 16, at 11, at his chambers, for the appointment of an official liquidator

COUNTY PALATIME OF LANCASTER.

LIMITED IN CHANCERY.

DERWEN DEG PANNOL-GWYN COPPER AND LEAD MINING COMPANY, LIMITED.—Petition for winding up, presented May 3, directed to be heard before the Vice-Chancellor, at St Georgo's Hall, Liverpool, on Saturday, May 13. Mather, Liverpool, solicitor for [Gazette, May 5.]

[Gazette, May 5.]

CREDITORS' CLAIMS.

CREDITORS UNDER ESTATES IN CHANCERY. LAST DAY OF PROOF.

BIRCHALL, THOMAS, SWAMSES, Grocer. May 25. Birchall v Brown, Fry. J. Stevens,

Swansea
Manning, John, Madeira villas, Twickenham, Secretary. May 18. Stone v Manning,
Chitty, J. Lewis, Ely place, Holborn
Missrove, Sir John, Speldhurst, Kent, Baronet. May 18. Tyer v Waters, Chitty, J.
Layton, Budge row, Cannon st
Shaw, Francis Mark, Hyde park terr. May 8. Hughes v Evans, Hall, V.C. Sarr
and Co, Abchurch lane
Sibbering, William, Sen., Swansea, Grocer. May 28. Birchall v Brown, Fry, J.
Stevens, Swansea

[Gazette, April 21.]

EYRE, HARRIET, Tennison st, Lambeth. May 10. Blatch v Woodman, Fry. J. Parnell,

Fenchurch st
SEATON, LELLI, Alexander aq, Brompton, May 24, Russell v Baring, Chitty, J. Davis
Cork st, Burlington gdus
TEMPLE, GEORGE, Plymouth, Gentleman, May 24, Temple v Hingston, Hall, V.C.
Matthews, Plymouth

Matthews, Plymouth
WESS, SARIM MAXWELL, Upper Richmond rd, Putney. May 23. Faithfull v Faithfull.
Chitty, J. Crossman, Theobald's rd, Gray's inn [Gazette, April 25.]

Fox, GEORGE, Bournemouth. May 26. Dawes v Druitt, Chitty, J. Druitt, jun, Bournemouth

Bournemouth
Paul, Thomas, Weelaby Clee, Lincoln, Licensed Victualier. May 31. Morris v
Sawoard, Hall, V.C. Haddelsey, Great Grimsby
RObbers, Chaisforhes, Bristol, Drysalter. June 1. Tarleton v Bruton, Fry, J.
Brittan, Bristol
Sowder, Elizabeth, Leeds. May 22, Jackson v Turner, Bacon, V.C. Wilkin,
Wakelold,

[Gazette, April 28.]

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CREDITORS UNDER 22 & 23 VICT. CAP. 35. LAST DAY OF CLAIM.

DAVIES, ELIZA MARY, Brighton rd, South Hornsey. May 27. Llewellyn and Ackrill Furnival's inn

FUTLIVAU'S IND DICKINSON, ANN, Durham. May 12. Mawson, Durham DOWES, TROMAS, Beadlam, York, Farmer. June 1. Jackson and Jackson, Middlesbrough
DOWLING, FREDERICK, Hartley Wintney, Southampton, Gent. June 1. Eagleton,
Chancery lane

Chancery lane
GABLAND, ELIZA, Colchester, Essex. May 31. Wittey, Colchester
HANCOCKE, WILLIAM MORTIMEE, Fishguard, Pembroke, Tanner. May 19. Davies and
Co, Frederick's pl, Old Jewry
HARRIS, CHARLES BILLITEE, Kennington Park rd, Gent. June 8. Drake and Co, Rood

lane
HARVET, WILLIAM, Plymouth, Merchant. May 31. Curteis and Pearse, Plymouth
HENRY, KILIA, Princes sq. Bayswater. June 2. Coburn and Young, Leadenhall st
HILL, HENY TEOMAS, Felton Rectory, Hereford, Clerk in Holy Orders, June 1.
Beddoe, Hereford
HOWILL, TROMAS, Birmingham Heath, Gent. May 28. Duke, Birmingham
HUTTON, HENRY, Colinbrook, Buckingham, Esq. June 1. Stoneham and Co, Philpot
lane, Fonchurch st.

HUTTON, HENEY, Colnbrook, Buckingham, Esq. June I. Stoneham and Co, Philpot lane, Fenchurch at Kelly, Joun, Wells at, Oxford at, Professor of Music. May 26. Barker, Bedford row Kimespoed, Rev Beencheley, Shadwell Rectory, Clerk in Holy Orders. July I. Wightwick and Co, Canterbury Kirching, ALFEED, Darlington, Durham, Esq. May 31. Hutchinson and Lucas, Darlington

lington
Markitott, George Phrasart, Leamington, Warwick, Gent. May 31. Wright and
Haccall Leavington

Hassall, Leamington
Morz, Hassall, Leamington. June 3. Wright, Walbrook
Morz, Robert, West Teignmouth, Devon, Esq. July 1. Whidborne and Tozer, Teign-

OTTAWAY, GILLETT JONATHAN, Haringay pk, Hornsey, Gent. May 30. Pearce, Essex

PEARSON, Rev JOHN, Suckley Rectory, Worcester, Clerk. June 24. Curtler and Davis,

WOTCESSET RAS, GEORGE, Liverpool. May 31. Thompson and Shatwell, Liverpool SPEDDING, THOMAS, Southport, Lancaster, General Agent. May 27. Coppock, Stock-

POTE TAXLOR, ROBERT, Derby, Hotel Manager. June 10. Flint, Derby WHIEL, JOHN, Leighton Buzzard, Bedford, Wine Merchant. June 10. Newton, Leighton Buzzard

Buzzard
Wilcox, Matthew, Handsworth, Stafford, Jeweller. May 30. Fowke, Birmingham
[Gasette, April 28.]

OBITUARY.

SIR THOMAS ERSKINE PERRY.

The Right Hon. Sir Thomas Erskine Perry, knight, died at his residence, 36, Eaton-place, on the 22nd ult., after several months' illness. The deceased was the son of Mr. James Perry, many years editor of the Morning Chronicle, and was born in 1806. He was educated at the Charterhouse, and at Trinity College, Cambridge, and afterwards studied at the University of Munich. He was called to the bar at the Inner Temple in Michaelmas of Munich. He was called to the bar at the Inner Temple in Michaelmas Term, 1834 (having previously been a pupil in the chambers of the late Mr. Justice Patteson), and he practised for several years on the Home Circuit. He became known as a law reporter, in connection with Neville and Perry's, and Perry and Davison's, series of Queen's Bench Reports. In 1841 he was appointed puisne judge of the Supreme Court at Bombay, and he received the honour of knighthood, and he held that office for eleven years. He was very highly esteemed by both the European and the Native community at Bombay. He was for some years President of the Indian Board of Education, in recognition of his services in which capacity he was, on his return to England, presented with a testimonial of £5,000, which was, at his request, applied to the foundation of a law professorship. Sir E. Perry was at all times an active member of the advanced Liberal party. In 1831 he was honorary secretary to the National Political Union of London, and he was for some time one of the Proprietors of the Examiner. He was an unsuccessful Liberal candidate for Chatham in 1832, and for Liverpool in 1852, and he represented Devonthe proprietors of the Examiner. He was an unsuccessful Liberal candidate for Chatham in 1832, and for Liverpool in 1852, and he represented Devonport from 1854 till 1859. He was a frequent speaker in the House of Commons, especially on Indian subjects. In 1859 he was appointed by Lord Halifax to a seat on the Council of the Secretary of State for India, and he held that post for nearly twenty-three years. He retired on account of failing health about four months ago, when, in recognition of his long public services, he was created a Privy Councillor. Sir E. Perry had been twice married, his second wife being a daughter of the late Sir John Johnstone, Bart.

MR. FRANCIS McDONOGH, Q.C.

MR. FRANCIS McDONOGH, Q.C.

Mr. Francis McDonogh, Q.C., died at his residence, 41, Rutland-square, Dublis, on the 18th ult., at the age of seventy-seven, after a few weeks' illness.

Mr. McDonogh was born in 1805. He was educated at Trinity College, Dublin, and he was called to the Irish bar about the year 1828, and he practised until within a few weeks of his death. He was a bencher of the King's lans, and almost the oldest Queen's Counsel in practice, and the longth of his professional career may be illustrated by the circumstance that he was one of the counsel for the defence in the O'Connell trial in 1843, while he also defended some of the accused persons in the prosecution of the Land League in the early part of last year. He was one of the leading advocates of the Irish ber, being gifted with great eloquence and readiness, and he had considerable influence with juries. Mr. McDonogh's political career was a somewhat varied one, and he had more than once changed his politics, but in 1865 he was elected M.P. for the borough of Sligo in the Conservative interest, though he failed to secure re-election at the general election in 1868. Early in February he was opening the appeal in Nielv. The Duke of Devonshire before the House when he was seized with illness, and the further hearing of the case was

adjourned. He was, however, unable to resume his argument, and although he returned to Dublin he did not afterwards recover. Mr. McDonogh was buried at the Mount Jerome Cemetery, Dublin, on the 21st inst. Lord O'Hagan and many members of the Irish bench and bar attended the funeral.

LEGISLATION OF THE WEEK,

HOUSE OF LORDS.

May 4.—Bills Read a Second Time.

Northampton Corporation; Metropolitan Board of Works PRIVATE BILLS. -(Various Powers).

Bills Read a Third Time.
PRIVATE BILLS.—Greenwich and Millwall Subway; Rhondda and Swansea

Bay Railway.

New Bill.

Bill to alter and amend the law relating to marriage with a deceased wife's sister (EARL of DALHOUSIE). May 5 .- Bill Read a Second Time.

PRIVATE BILL .- Millwall Dock.

Bills Read a Third Time.
PRIVATE BILLS.—Limehouse Subway; Bristol City Corporation of the Poor. May 8,-Bill Read a Third Time.

-Queenstown Water. PRIVATE BILL.

May 9.—Bills Read a Second Time,
PRIVATE BILLS.—Dixie's Estate; Cyfarthfa Works; Metropolitan Markets
(Fish, &c.); Horncastle Water.
Union of Benefices (London); Pluralities Acts Amendment; Milit'a Store-

Bill Read a Third Time.

PRIVATE BILL, -Birkenhead Borough.

HOUSE OF COMMONS.

May 4.—Bill Read a Second Time.

Documentary Evidence.

Bill in Committee.
Municipal Corporations (Clauses 9—108). Bills Read a Third Time.

PRIVATE BILLS.—Abbotsbury Railway; Bromsgrove Gas; Ipswich Tram-ways (Extensions); King's College, London; Liverpool Improvement.

May 8.—Bills Read a Second Time. Scottish Widows' Fund and Life Assurance Society; Pier PRIVATE BILLS. and Harbour Provisional Orders.

Bills Read a Third Time.
PRIVATE BILLS.—Todmorden Water; Local Government (Highways) Provisional Orders.

May 9.—Bills Read a Second Time.
PRIVATE BILL.—Carnarvon (Morfa Sciont Common).
Settled Land; Consolidated Fund (No. 2); Ballot Act Continuance and Amendment; Copyright (Works of Art).

Bills in Committee.

Municipal Corporations (passed through Committee); Documentary Eviden:e (passed through Committee; Military Manœuvres (passed through Committee)
Parliamentary Elections (Corrupt Practices).

Bill Read a Third Time.

Boiler Explosions.

New Bills.
Bill for the amendment of the Judicature Acts (Sir H. GIFPARD). Bill to amend the law of copyright relating to musical compositions (Mr.

May 10 .- Bill Read a Second Time.

Capital Punishment.

Bill in Committee.

Consolidated Fund (No. 3).

Bills Read a Third Time.

Military Manœuvres; Documentary Evidence.

LEGAL NEWS.

On the 5th inst., in the House of Commons, Sir H. Giffard asked the Attorney-General whether he could give any assurance that the rules about to be promulgated in relation to trial by jury, pleadings, and appeals would be laid upon the table of the House soon enough to enable a full discussion to take place upon them. The Attorney-General said that these rules were made under the Judicature Act of 1876, and would come into operation as soon as they were promulgated. All that was required was that forty days after coming into operation they should be laid upon the table of the House. Sir H. Giffard said that, in consequence of the answer he had received, he would move for leave to bring in a Bill to amend the Act in that respect. In introducing this Bill on Tuesday last, he said that among other questions which had been brought to the attention of the Government were those of trial by jury and the operation of the rules under the Judicature Acts. Under those Acts the judges had it in their power, if they chose, by the mere publication of rules, to abolish trial by jury in several cases, and the only check on that power was that, within forty days after the rules had been laid upon the

table of the House, the House might disagree to them; but until a resolution to that effect was passed the rules were at once operative, so that it was possible by a mere rule at once to sweep away the safeguard of trial by jury. It was never intended that the Judicature Acts should have such an effect, and the believed the Bill he now proposed to introduce met with the approval of the Government. He therefore moved for leave to introduce a Bill to amend the Judicature Acts, 1873 and 1875, so as to render it necessary that the rules made by the Committee of Judges should be laid upon the table of the House for for! I days before coming into operation.

COURT PAPERS.

SUPREME COURT OF JUDICATURE. ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	COURT OF APPEAL.	V. C. BACON.	V. C. HALL.		
Monday, May	Cobby Koe Cobby Koe	Mr. Latham Merivale Latham Merivale Latham Merivale	Mr. Pemberton Clowes Pemberton Clowes Pemberton Clowes		
	Mr. Justice Fry.	Mr. Justice KAY.	Mr. Justice Chirry.		
Monday, May 15 Tuesday 16 Wednesday 17 Thursday 18 Friday 19 Saturday 20	Teesdale Ward Teesdale	Mr. Farrer King Farrer King Farrer King Farrer King	Mr. Jackson Carrington Jackson Carrington Jackson Carrington Carrington		

RECENT SALES.

RECENT SALES.

At the Stock and Share Auction Company's sale, held on Friday, the 5th inst., at their sale rooms, Crown-court-buildings, Old Broad-street, the following were amongst the prices obtained:—La Plata Mining and Smelting 10dol. shares, £2 ls. 3d.; Electric Light and Power Generator £1 shares, £1 ls. 9d.; Silver Peak Mining £1 shares, 4s. 6d.; Colombian Hydraulic Mining £1 shares, 10s.; S. B. Lambe & Co. £1 shares, 12s. 6d.; Dieu Donne Gold £1 shares, 1s. 6d.; Pure Beverage £1 shares, 9s. 6d.; Eureka (Nevada) Mines, 4s. 4d.; and other miscellaneous securities fetched fair prices. At the sale, held on Tuesday, the 9th inst., the following were amongst the prices obtained:—Short Horn Dairy £1 shares, fully paid, 22s.; Ladies' Dress Association £5 shares, £3 paid, 4s.; La Plata Mining and Smelting 10dol. shares, fully paid, £2 2s. 6d.; Lady Bertha United Copper £1 shares, fully paid, 15s.; Silver Peak Mining £1 shares, fully paid, 4s. 6d.; Electric Light and Power, 1s. 9d. premium; and other miscellaneous securities fetched fair prices.

Messrs. Jenner & Dell, auctioneers and house agents, Regency-square,

miscellaneous securities fetched fair prices.

Messrs. Jenner & Dell, auctioneers and house agents, Regency-square,
Brighton, have sold by private treaty another of the freshold mansions in
Queen's Gardens, Brighton, facing the sea, together with the contents of the
residence, for the sum of £12,500.

residence, for the sum of £12,000.

Mr. F. Ellis Morris, of the Poultry, sold by auction at the Mart, on Wednesday, the freehold premises, No. 9, Cornhill. The property, covering an area of 780 feet, realized £25,050, or about £33 per superficial foot, and £1,565 10s. per foot frontage. These figures work out nearly at a million and a half per acre.

SALES OF ENSUING WEEK.

SALES OF ENSUING WEEK.

May 16.—Messers. Weatheralle & Green, at the Mart, at 2 p.m., Freehold Properties (see advertisement, th's week, p. 4).

May 17.—Messers. FAREBROTHER, ELLIS, CLARK, & Co., at the Mart., at 2 p.m., Leasehold Property (see advertisement, May 6, p. 4).

May 17.—Messers. ENDWIN FOX & BOUSFIELD, at the Mart, at 2 p.m., Freehold Froperty (see advertisement, May 6, p. 3).

May 17.—Mr. ARTHUR JACKSON, at Enfield, at 7 p.m., Leasehold Property and Building Land (see advertisement, April 22, p. 4).

May 17.—Mr. ALPRED SAVILL, at the Mart, at 2 p.m., Leasehold Properties (see advertisement, April 29, p. 4).

May 19.—Messers. NORTON, TRIST, WATNEY, & Co., at the Mart, Freehold Property (see advertisement, May 6, p. 4).

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

GREATHEAD.—May 7, at 4, Clevedon-terrace, Rochester, Kent, the wife of J. Arthur W. Greathesd, solicitor, of a son.
ROBINSON.—May 2, at Beverley-house, Toronto, Canada, the wife of Christopher Robinson, Q.C., of a daughter.

MARRIAGE.

MARGETTS-DOVE.—May 4, at Debenham, Suffolk, Alan Clarke Margetts, of Chatteris, Cambs, solicitor, to Emily Catherine, daughter of the late William Dove, of Old Hall, Debenham.

CHAPPULE REPLECTORS FOR THE NAVE, -Manufactory, 60, Floot-stroot, -[ADVI.]

LONDON GAZETTES.

Bankrupts

FRIDAY, May 5, 1882.

Under the Bankruptcy Act, 1869.
Creditors must forward their proofs of debts to the Registrar.
To Surrender in the Country.
Cook, John, Bristol, Wholsale Tea Dealer. Pet May 2. Harley. Bristol, May 19 at 2.30 2.30 Dodd, Joseph, Lianelly, Brecknock, Farmer. Pet May 1. Shepard. Tredegar, May 22 at 11 Fisher, Alfred, Gorleston, Suffolk, Outfitter. Pet May 3. Worlledge, Great Yarmouth, May 17 at 3 Gibbs, Charles, Framlingham, Suffolk, Baker. Pet May 2. Grimsey. Ipswich, May 19 at 3 Jackson, George, Robert Maddison, and John Pattinson, Alston, Camberland, Alston. 19 at 3 Jackson, George, Robert Maddison, and John Pattinson, Alston, Cumberland, Alston Lime Company. Pet May 3. Norman. Carlisle, May 17 at 3 Johnson, Samuel, Nottingham, Grocer. Pet May 1. Patchitt. Nottingham, May 16 Mags, Oliver, Bourton, Dorset, Flax Spinner. Pet May 4. Wilson. Salisbury, May 17 at 2 Matts, Joseph, Isleworth, Wagon Builder. Pet May 2. Ruston. Brentford, May 23 at 2 McKinnell, Alexander, Leeds, Tailor. Pet April 29. Marshall. Leeds, May 24 at 11 Millard, Frederick John, Salisbury, Wilts, Innkeeper. Pet May 2. Wilson. Salisbur

McKinnell, Alexander, Leeds, Tailor. Fet April 29. Marsnall. Leeds, May 24 ht 11 Millard, Frederick John, Salisbury, Wilts, Innkeeper. Pet May 2. Wilson. Salisbury, May 17 at 11 Morton, Alfred, Clapham pk rd, Musical Instrument Maker. Pet April 25. Willoughby. Wandsworth, May 19 at 11 Riley, Joshua Armitage, and Joseph Armitage Riley, Halifax, Estate Agents. Pet May 1. Rankin. Halifax, May 18 at 11

TURSDAY, May 9, 1883.

Under the Bankruptcy Act, 1869.

Creditors must forward their proofs of debts to the Registrar.

To Surrender in London.

Miller, Henry Edward Campbell, Seething lane, Wine Merchant. Pet May 4. Hazlitt.

May 24 at 11

Pearse, George, and Frederick Banyard, Rigeley rd, Kensal Green, Builders. Pet May 6. Hazlitt. May 24 at 11

Sheen, Henry, Camden st, Walworth, Corn Dealer. Pet May 5. Pepys. May 24 at 11,30

To Surrender in the Country.

Archer, Smith, Dewsbury, Beerhouse Keeper. Pet May 5. Tennant. Dewsbury, May 22 at 13
Bradford, Frank, Roath, Cardiff, Bank Clerk. Pet May 3. Langley. Cardiff, May 23 at 12.30
Crossley, William, Halifax, Broker. Pet May 4. Rankin. Halifax, May 23 at 11
Jagger, Thomas, Sandy, Bedford, Dealer in Jewellery. Pet May 4. Pearse. Bedford, May 17 at 11.30
Littlefair, William, Barnoldswicke, York, Greengrocer. Pet May 6. Lee. Bradford, May 23 at 10
Newton, John, Sunderland, Tailor. Pet May 4. Ellis. Sunderland, May 23 at 12
Spenger, Jahes, Huddenfield.

Newton, John, Sunderland, Tailor. Pet May 4. Ellis. Sunderland, May 23 at 12 Spenoer, Jabez, Huddersfield, Beerbouse Kesper. Pet May 5. Jones. Huddersfield, May 24 at 11 May 24 at 11 Tusting, John, Kingston upon Hull, Horse Dealer. Pet May 4. Rollit. Kingston upon Hull, May 24 at 3 Wright, Thomas Hollis, Park shot, Richmond, Gentleman. Pet May 5. Willoughby. Wandsworth, May 19 at 11

BANKRUPTCIES ANNULLED.
TUSBDAY, May 9, 1882.
Lindheimer, Charles Louis, Berkeley rd, Regent's pk, Gentleman. May 1

Liquidations by Arrangement. FIRST MEETINGS OF CREDITORS.

FRIDAY, May 5, 1882.

Alberts, Charles, Leeds, Wool Merchant. May 17 at 3 at office of Killick and Co, Commercial Bank bldgs, Bradford.

Allen, Charles Burton, St John's hill, New Wandsworth, Baker. May 19 at 2 at office of Armstrong, Chancery lane
Archer, William, and John Henry Archer, Brompton, nr Northallerton, York, out of business. May 24 at 3 at office of Teale, Northallerton as of the State of

Attwood, James, Brimingham, Andr. and 12 as defined in Last, temper s. But-mingham
Bath, Frederick John, Bradford on Avon, Wilts, of no occupation. May 18 at 1 at the
George Hotel, Chard. Bartrum and Bartlett, Bath
Batten, William Rowsell, Taunton, Somerset, Butcher. May 12 at 11 at office of Foster,
East st, Taunton
Bayliss, James, Cheltenham, General Dealer. May 18 at 11 at office of Clark, Regent
st, Cheltenham

East'st, Taunton
Bayliss, James, Cheltenham, General Dealer. May 13 at 11 at office of Clark, Regent st, Cheltenham
Botten, William Henry, East Malling, Kent, Farmer. May 13 at 3 at 13, Earl st, Maidstone. Norton and Son
Bown, James, Abergavenny, Monmouth, Baker. May 18 at 10 at 11, Frogmore st, Abergavenny. Hodgens, Abergavenny
Bridge, John, Manchester, Sanitary Tube Dealer. May 24 at 3 at office of Almond, Kennedy st, Manchester
Brittan, George, jun, Balham, Surrey, Builder. May 19 at 2 at Guildhall Coffee-house, Gresham st. Davie, New inn, Strand
Clark, William Henry, Ware, Hertford, Hotel Keeper. May 25 at 12.30 at Saracen's Head Hotel, Ware. Gisby
Cosk, James William, Victoria pk rd, South Hackney, Boot and Shoe Manufacturer. May 24 at 12 at Masons' Hall Tavern, Masons' Avenue, Basinghall st. Fulcher, Albert rd, Dalston
Coupe, John, Doncaster, York, Coal Dealer. May 25 at 11.30 at office of Gill and Hall, Barstow sq, Wakefield
Crompton, Maria, Sale, Chester, Bookseller. May 17 at 3 at office of Shippey and Field, Cooper st, Manchester
Crowther, Tom, John Crowther, and Alfred Crowther, Oldham, Builders. May 18 at 3 at King's Arms Inn, Yorkshire st, Oldham. Watson, Oldham
Cutting, Frederick William, Delaford rd, Rotherhithe New rd, Insurance Agent. May 18 at 3 at the Masons' Hall tavern, Masons' avenue. Fowler and Co, Borough High st, Southwark
Diets, Carl, Wardour st, Oxford st, Manufacturing Jeweller. May 18 at 2 at 260, High Holborn. Solomon, Holford sq
Earl, Stephen, and William Woodfield Philp, London Wall, Brass Founders. May 16 at 12 at office of Shearman, Gresham st
Raton, Henry Joseph Broadwinsor, Dorset, Auctioneer. May 18 at 3.30 at King's Arm
Hotel, Dorchester. Waits, Yeovil
Elliott, John, Rye, Sussex, Hoop Maker. May 16 at 11 at offices of Naylor and Co-Broad at bldge, Liverpool st. Everill, Marylebone rd

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Etheridge, William, Walsall, Stafford, Ironmaster. May 18 at 11 at offices of Loxton, the Bridge, Walsall Farthing, Elizabeth Jane, London st, Tailor. May 18 at 3 at offices of Helmore, Bishopgate at Within Felgate, John, Holywell rd, Finsbury, Coffee House Keeper. May 25 at 3 at offices of

Harte, Moorgate at Fleming, Thomas, Southsea, Hants, Architect. May 22 at 2 at George Hotel, High st, Portsmouth. Saunders and Co, King st, Cheapside Francis, Alfred, Liverpool, Artificial Florist. May 19 at 3 at offices of Lowe, Mount

pleasant, Liverpool, Artificial Florist. May 19 at 3 at offices of Lowe, Mount pleasant, Liverpool
Fryer, Frederick, Romsay Extra, Southampton, out of business. May 18 at 3 at offices of Bell and Taylor, Portland st, Southampton
Galloway, William, Bradford, Carver. May 18 at 10 at offices of Singleton, New Booth st, Bradford
Sorton, Nathan, Oldham, Lancetter, Court

Nathan, Oldham, Lancaster, Confectioner. May 17 at 3 at offices of Watson, orton, Nathan, Odnam, Lancaster, Confectioner. May 17 at 3 at offices of watson, Church lane, Oldham raham, John, Newcastle-upon-Tyne, Bootseller. May 18 at 12 at offices of Rhagg, Grainger st, Newcastle-upon-Tyne ray, Charles Jacomb, Mortlake, Surrey, Drapers' Assistant. May 18 at 2 at offices of

Tinkler, Regent at Gray, Samuel, Balham, Surrey. May 13 at 4 at Plough Tavern, Clapham Communications. Balham, Surrey. May 13 at 4 at Plough Tavern, Clapham Communications.

Basett
Green, Walter, Caledonian rd, Islington, Grocer. May 13 at 2 at Druge
London Bridge. Feuillade, Tooley at
London Bridge. Feuillade, Tooley at
Hale, Charles, and Bromley Howell, High Wycombe, Buckingham, Chair Manufacturers. May 20 at 11 at offices of Clarke, Easton st, High Wycombe
Harding, Needbam, Birmingham, General Factor. May 18 at offices of Dale and
Vachell, Bennett's hill, Birmingham
Harrington, Afred Frederick, High st, Fulham, Licensed Common Brewer. May 22 at
2 at 289, High Holborn. Peacock and Goddard, South sq, Gray's inn
Hawtin, John Francis, Oxford, Publican. May 25 at 12 at offices of Galpin, New Inn
Hall st, Oxford
Hine, Thomas, Cricklade, Wilts, Dealer. May 15 at 2 at offices of Coleman and Co,

Hoof, Henry, Ikeston, Derby, Grocer. May 25 at 11 at offices of Fraser, Wheeler gate,

Hoof, Henry, Reston, Derby, Grocer. May 25 at 11 at offices of Fraser, Wheeler gate, Nottingham
Horner, Richard, near Huddersfield, York, Gardener. May 24 at 11 at offices of Whitley and Whitley, New st, Huddersfield, Tork, Gardener. May 22 at 3 at offices of Clarke and Co, Waterloo st, Birmingham, Tailor. May 22 at 3 at offices of Clarke and Co, Waterloo st, Birmingham
Hutchinson, Charles Edward, Middlesborough, Bolt Manufacturer. May 19 at 11 at office of Sill, Albert rd, Middlesborough
Hutter, Ludwig, Portobello rd, Notting Hill, Baker. May 18 at 2 at Inns of Court Hotel, Lincoln's inn fields. Fielder, Lincoln's inn fields
Jackson, Henry, Great College st, Camden Town, Boot Maker. May 15 at 3 at Anderton's Hotel, Fleet st. Hurd, Cheapside
Jackson, Henry, Great College st, Camden Town, Boot Maker. May 15 at 3 at Anderton's Hotel, Fleet st. Hurd, Cheapside

chester

Jones, Stephen, Teignmouth, Grocer. May 18 at 3 at Olice of Oram and Co, Peter st, ManJones, Stephen, Teignmouth, Grocer. May 18 at 3 at Castle Hotel, Castle st, Exeter.
Windcast and Windcast, Totnes
Kayser, Franz Edward Gottlieb, Middlesborough, Fruiterer. May 17 at 11 at office of
Jackson and Jackson, Albert rd, Middlesborough
Kember, William James, Witton, Stafford, Coal Merchant. May 18 at 3 at office of
Fallows, Cherry st, Birmingham
Kirby, George, Kingston upon Hull, Furniture Dealer. May 28 at 3 at offices of Incorporated Law Society, Lincoln's inn bldgs, Bowlalley lane, Kingston upon Hull. Martinson, Hull
Leech, John, Bochdale, Waste Dealer. May 19 at 2.30 at office of Brierley, the Butts,
Rochdale
Leete, Harry Harmood, Crutched Friara, Wine Marchant

Rochdale
Leete, Harry Harmood, Crutched Friars, Wine Merchant. May 23 at 2 at Inns of Court
Hotel, Holborn. Robinson and Co, Lincoln's inn fields
Lloyd, Joseph, Rodwell rd, East Dulwich, Builder. May 23 at 2 at Law Institution,
Chancery lane. Thomson and Werd, Bedford row
Lusty, Thomas, Cheltenham, Carver. May 20 at 11 at offices of Clark, Regent st, Chel-

Manuel, Robert, and John Turner Hunter, St Dunstan's hill, Great Tower st, Wine and Spirit Merchants. May 25 at 2 at Cannon at Hotel, Cannon st, Druces and Co.

and appris mercuanics.

Billiters & Howard, Knowle, Warwick, Manufacturer. May 17 at 12 at office of Mappleback, Howard, Knowle, Warwick, Manufacturer. May 17 at 12 at office of Meeting and Adoock, Waterloo st, Birmingham

Marney, John, Manor Park, Essex, Builder. May 12 at 2 at office of Aston and Co, Queen st, Cheapside. Stanliand

Marshall, John Charles, Leeds, General Smith. May 18 at 11 at office of Grisdale, Gt

Marshall, John Charles, Leeds, General Smith. May 18 at 11 at office of Grisdale, Gt George st, Leeds
MeNeil, David, Angel ct, Throgmorton st, Stock Broker. May 19 at 2 at Guildhall
Tavern, Gresham st. Hughes, Chapel st, Bedford row
Midgley, Jonathan, Huddersfield, Joiner. May 17 at 11 at office of Fisher and Preston,
Queen st, Huddersfield
Morris, Frederick, Christian Malford, Wilts, Tailor. May 17 at 3 at Christopher Hotel,
Hish st, Bath. Philips, Chippenham
Morris, John, Holywell rd, Flint, Grocer. May 9 at 11 at office of Boydell and Co,
Penner st. Chester

Morris, John, Holywell rd, Plint, Grocer. May 9 at 11 at office of Boydell and Co, Pepper st, Chester

Newsson, Thomas, Bishop Auckland, Clothier. May 18 at 11.30 at offices of Edgar, Silver st, Bishop Auckland

C'Connell, Maurice, Liverpool, Whip String Manufacturer. May 24 at 3 at Adelphi Hotel, Liverpool. Woodall and Marriott, Manchester

Parfitt, James, and William Holbein Paul, Upper Easton, Gloucester, Comb Manufacturers. May 19 at 2 at offices of Hudson and Co, Exchange, Bristol. Plummer and Parry, Bristol

Pearae, Thomas, New Swindon, Wilts, Bootmaker. May 18 at 3 at offices of Boodle, Albion bldgs, New Swindon Pearson, Andrew, Salford, Nurseryman. May 17 at 3 at offices of Crofton, Brazennose st, Manchester

Phipps, George, Bristol, Seedsman. May 12 at 11 at offices of Anatoy, John st, Bristol.

Evans
Paipps, Thomas, St George, Gloucester, Carpenter. May 19 at 12 at offices of Atchley,
Clare st, Bristol
Pike, Edwin, Exeter, Butcher. May 18 at 11 at offices of Southcott, Post Office st,
Bedford circus, Exeter
Pisyfair, George, Leeds, Carver. May 17 at 2 at offices of Pullan, Albion st,
Leeds

Pract, Henry, Wellesbourne Mountford, Warwick, Farmer. May 16 at 3 at offices of Sanderson, Church st, Warwick. Fallows, Birmingham
Price, Albert Robert, Worcester, Journeyman Painter. May 19 at 3 at offices of Knott,

Foregate at, Worcester Foregate at, Worcester Prickett, John, St George's, Gloucester. May 12 at 2 at offices of Hancock, Quay st,

ding, George, Portsmouth, Plumber. May 12 at 12 at offices of Foreman and Co, resham st. Rundle and Hobrow, Coleman at f., Frederick, Maidstone, Grocer. May 24 at 2 at offices of Joslen, the Priory, nightrider st, Maidstone

Ringiturider st., Maidstone
Renton, George, Sheffield, Cutlery Manufacturer. May 19 at 3 at offices of Burdokin
and Co, Norfolk st., Sheffield
Roberts, Robert Luther, Liandudno, Builder. May 26 at 2 at offices of Dempster,
Dudley chmbra, Cloumei st., Liandudno,
Bobinson, William, Burhage, Leiesster, out of business. May 18 at 2 at office of Binney
and Co, Hoole's chmbra, Bank st., Sheffield
Rosself, William Edward, Taunton, Somerset, Tailor. May 18 at 11 at office of Foster,
East st, Taunton

Sanders, William Frederick, Greenwich, Butcher. May 22 at 4 at offices of Miller and Co., Greenwich rd, Greenwich

rs, William Frederick, Greenwich, Butcher. May 22 at 4 at offices of Miller and Greenwich rd, Greenwich lers, John Daniels, Plymouth, Plasterer. May 17 at 4 at offices of Square and Co, k of England chmbrs, Plymouth
Thomas, Nottingham, out of business. May 26 at 3.30 at offices of Bird, Week-cross, Nottingham

Baak of England chmbrs, Plymousa
Baak of England chmbrs, Plymousa
Scott, Thomas, Nottingham, out of business. May 26 at 3.30 at onices
day cross, Nottingham, Kildwick, York, Paper Tube Manufacturer. May 19 at 2 at
offices of Wright and Waterworth, Devonshire bldgs, Keighley
Smith, Edward, Kirby st, Hatton Garden, Printer. May 22 at 3 at offices of Browne
and Co, Queen st, Cheapside. Hilbery, Billiter st
Stubbings, George, Worksop, Tailor. May 18 at 3 at offices of Spink, Ponte-

Todd, Mark Stanley, Fyfield, Berks, Surgeon. May 19 at 3 at offices of Challoner, Towell, James, South Shields, Durham, Grocer. May 16 at 11 at office of Blair, East

Towell, James, South Shields, Jurian, According to the South Shields Whittle, Henry Woollam, Gloucester, General Ironmonger. May 13 at 2 at Midland Hotel, New st, Birmingham. Essery, Bristol

Abbott, Edward, Blackburn, Lancaster, Draper. May 19 at 11 at offices of Eli and

Abbott, Edward, Blackburn, Lancaster, Draper. May 19 at 11 at offices of Eli and Haworth, Lord st West, Blackburn Adams, Arthur, Loughborough, Licensed Victualler. May 25 at 12 at office of Hincks, Bowling Green st, Leicester
Adams, William, Avenell rd, Highbury, Builder. May 24 at 10.15 at office of Evans, John st, Bedford row
Bagshaw, John, Derby, Tailor. May 30 at 3 at offices of Burton and Co, Long row,
Nottingham
Bailey, Alfred, Buckingham rd, Penge, Butcher's Manager. May 22 at 3 at office of
Flower, Southampton bldgs, Chancery Ine
Bates, James Hill, Sedgley, Stafford, out of business. May 19 at 11 at Priory st,
Dudley

Dudley
Blenkinson, William Studholme, Swansea, Glamorgan, Licensed Victualler. May 19 at
2 at office of Collins, Broad st, Bristol. Thomas, Swansea
Bovey, William Nicholas, St Mary Church, Devon, Dairyman. May 20 at 11 at Brealey's
Commercial Hotel, St Mary Church, Devon, Creed, Newton Abbott
Bowyer, Robert, and Abraham Bowyer, Hereford, Steam Sawyers. May 20 at 11 at
St Peter st, Hereford, James and Bodenban
Bradly, Benjamin, Fulham rd, Builder. May 20 at 11 at offices of Watson, Gracechurch

Brown, Charles, Burton on Trent, Stafford, Clerk. May 20 at 1 at offices of Bright, High st, Burton on Trent Brown, John Morris, Leicester, Leather Merchant. May 22 at 3 at office of Shires, Market st, Leicester

anatzet st. Leucester Brunt, Thomas, Blagdon, Somerset, Baker. May 18 at 3 at offices of Perham, Exchange bldgs East, Bristo

Brunt, Thomas, Blagdon, Somerset, Baker. May 18 at 3 at offices of Perham, Exchange bldgs East, Bristol
Bullivant, Bichard, Darlington, Durham, Boot and Shoe Dealer. May 18 at 11 at office of Robinson, Chancery Ine, Barlington
Bussell, Charles, Commerce ter, Fulham, Clothier. May 19 at 2 at offices of Wright and Co, Queen Victoria st.
Caines, Charles, Yeovil, Somerset, Tailor. May 23 at 2.30 at Wood's Hotel, Furnival's inn, Holborn. Mayo and Marsh, Yeovil
Calvert, Michael, Bradford, York, Grocer. May 18 at 3 at offices of Watson and Dickons, Cheapside, Bradford
Carter, Thomas, Skipton, York, Rope Manufacturer. May 18 at 3 at Midland Hotel, Skipton. Wright, Skipton.
Coles, Thomas Henry, Wells st, Oxford st, Butcher. May 18 at 3 at offices of Collens, Gresham bldgs, Guidhall
Collier, William, Shepton Mallett, Somerset, Carpenter. May 20 at 11 at Pack Horse Inn, Shepton Mallett. Balch, Bruton
Cooke, Richard, Chesterfield, Derby, out of occupation. May 22 at 11 at offices of Jones and Middleton, Gluman gate, Chesterfield
Day, Robert, Leicester, Boot and Shoe Manufacturer. May 25 at 3 at office of Hincks, Bowling Green st, Leicester
Dickinson, John Henry, New Clee, Lincoln, Smack Captain. May 22 at 11 at St.
Mary's chmbrs, West 18 Mary's gate, 6t Grimsby. Grange and Wintringham
Dixon, Robert. Jarrow, Durham, Groeer, May 31 at 11 at office of Scott, King st South Shields

South Shields
Drummond, Arthur Robert, Mark lane, Wine Merchant. May 22 at 3 at office of Harpor
Brothers Billiter Heuse, Billiter st. Nye and Greenwood, Serjeant's-inn, Fleet st.
Elgie, Edwin, Sunderland, Durham, Saddler. May 31 at 3 at office of Robinson, John
st, Sunderland
Fawcett, William Lea, and Robert Fawcett, Stourport, Worcester, Carpet Manutacturers. May 22 at 2 at Black Horse Hotel, Mill st, Kidderminster. Bagster, Kid-

turers. May 22 at 2 at Black Horse Hotel, Mill st, Kidderminster Bagster, Kidderminster Fielden, William Howarth, Stretford, nr Manchester, Builder. May 24 at 3 at office of Horner, Clarence st, Manchester Figes, Richard, Salisbury, Wilts, Hotel Proprietor. May 22 at 3 at Three Swans Hotel Salisbury. Lee and Co, Salisbury Fishburn, William, and William Dimsdale Fishburn, Bishopwearmouth, Durham, Saddlers. May 23 at 3 at office of Bell, Lambton st, Bishopwearmouth Flukes, Isabella, Bath, Berlin Wool Dealer. May 22 at 12 at 36 Newgate st. Titley, Bath

Saddlers. May 23 at 3 at office of Bell, Lambton st, Bishopwearmouth
Flukes, Isabella, Bath, Berlin Wool Dealer. May 22 at 12 at 36 Newgate st. Titley,
Bath
Foster. Edward Taverner, Maida-vale, no occupation. May 17 at 3 at 81, Gresham st.
Janson and Co, Finsbury circus
Francis, Edwin, Nether Whiteacre, Warwick, Liconsed Victualler. May 22 at 3 at
office of Coulton, jun., Cannon st, Birmingham
Gall, Benjamin, Clifton, Bristol, Lodging-house Keeper. May 31 at 2 at office of Bowman, Gresham chmbrs, Nicholas st, Bristol. Burges, Bristol
Garritt, John James, Clerkenwell rd, Icerkenwell, Wholesale Jeweller. May 25 at 3 at
office of Foster, Brunswick sq. Bloomsbury
Gray, William, Pelham st, Thurloe sq. Joh Master. May 25 at 2 at office of Hindson,
Moorgate st
Green, George James, Weston-super-Mare, Somerset, Licensed Victualler. May 22 at
12 at office of Bakers and Co, Weston-super-Mare
Greenfield, Septimus, Mexborough, York, Grocer. May 23 at 3 at office of Verity and
Baddiley, French gate, Doncaster
Hall, Edward, Leighton Buzzard, Bedford, Confectioner. May 19 at 2 at office of
Willis, Leighton Buzzard
Hardwick, David, Ely, Cambridge. Boot Maker. May 23 at 12.30 at Golden Lion Hotel,
Peterborough. Addison, Ely
Harries, John, Fishguard, Pembroke, Draper. May 18 at 12 at Commercial Hotel,
Fishguard. George, Haverfordwest
Harvey, William, Charles st, Stepney, Baker. May 25 at 2 at office of Buchanan and
Rogers, Basinghall st
Harvey, William, Charles st, Stepney, Baker. May 25 at 2 at office of Buchanan and
Rogers, Basinghall st
Hensite, James St Abburn, Russell rd, Kensington, out of business. May 25 at 2 at
Masons' Hall, Masons' Avenue, Basinghall st. Gray
Henmings, Thomas, Tyndale pl, Upper st, Islington, Surgeon Dentist. May 25 at 4
at offices of Hauson, King st, Cheapside
Hobbis, Thomas, Birningham, Butcher. Kay 23 at 13 at offices of Mallard, Newhall
chambers, Newhall st, Birningham
Hobbs, Benjamin, Holland rd, Biriston, out of business. May 19 at 4 at offices of
Hanson, King st, Cheapside. Biggenden, King st,

Huglies, John, Oldham, Lancaster, Coal Merchant. May 23 at 3 at Mitre Hotel, Cathedral gates, Manchester. Buckley and Mattinson, Church lane, Oldham Hutchinson, Thomas, Timberland, Lincoln, Grocer. May 20 at 11 at offices of Toynbee and Co, Church st, Lincoln
Hutt, William, Bromyard, Hereford, Draper. May 23 at 11 at Hop Market Hotel, Worcester. Cave, Bromyard
Jacobs, Henry, Ipswich, Suffolk, Dealer in Glass. May 22 at 1 at Cannon st Hotel, Cannon st. Jackaman, Ipswich
Jeacock, John Samuel, and not Peacock, as erroneously printed in last Gazette, Droitwich, Worcester, Schoolmaster. May 19 at 12 at offices of Corbett, Avenue House, The Cross, Worcester
Johnson, Christopher, Churwell, nr Leeds, Farmer. May 19 at 3 at office of Carr, Albion st, Leeds

Johnson, Christopher, Churwell, nr Leeds, Farmer. May 19 at 3 at office of Carr, Albion st, Leeds
Jones, William, Skewen, nr Neath, Glamorgan, Grocer. May 18 at 11 at office of Davies,
Alma Dl, Neath
Lamb, William Henry, and Edwin Albert Eades, Birmingham, Manufacturing
Jewellers. May 19 at 12 at 1, Newhall st, Birmingham. Rooke, Birmingham
Lees, Frederic Arnold, Warrington, Lancaster, Physician. May 25 at 3 at office of Dunn
and French, East parade, Leeds
Levy, Moses, Newcastle upon Tyne, Picture Frame Dealer. May 18 at 2 at office of
Greener, Grainger st, Newcastle upon Tyne
Lewis, Thomas, Lower Sydenham, Kent, Coal Dealer. May 26 at 3 at Masons' Hall
Tavern, Masons' avenue. Rashleigh, Three Crown sq. Southwark
Lowe, Daniel, Rowley Regis, Stafford, Breeze Dealer. May 19 at 11 at office of Wright,
High st, Cradley Heath, nr Brierley hill
Lyon, William, Cambridge, Chemist and Druggist. May 22 at 12 at office of Sparkes,
Martin, Horatio Henry, Ramsgate, Tobacconist. May 24 at 11 at office of Sparkes,
Harbour st, Ramsgate,

Harbour st, Ramrgats
McConnel, Robert Beattie, Longton, Stafford, Confectioner. May 17 at 11 at office of

McConnel, Robert Beattle, Longton, Stafford, Confectioner. May 17 at 11 at office of Kent. Chancery lane, Longton McEvilly, Patrick Jeremiah, Manchester, Provision Dealer. May 24 at 3 at office of Addleshaw and Warburton, Norfolk st., Manchester McYay. Edward James, Silverdale, Stafford, Hosier. May 20 at 11 at offices of James, Newcastle-under-Lyme Moon, William James, Midsomer Norton, Somerset, Bootmaker. May 22 at 12 at office of Gee, Shannon ct, Corn st, Bristol Mundy, John, and David Mundy, Southsea, Coal Merchants. May 28 at 11.30 at offices of Edmonds and Co, Cheapside. Consins and Burridge, Portsmouth Owen, Lewis, Holyhead, Hairdresser. May 19 at 1 at Queen Hotel, Chester. Roberts, Holyhead

Holyhead
Oxley, Frederick, and Francis Rashleigh Burnside, Gt Winchester st, Old Broad st,
Merchants. June 1 at 1 at Masons' Hall Tavern, Masons' avenue, Basinghall st.
Few, Borough High st, Southwark
Pearse, George, and Frederick Banyard, Rigeley yd, College pk, Kensal Green,
Builders. May 19 at 12 at offices of Waddell and Co, Queen Victoria st. Herbert,

Few, Horouga Haga. V. Pearse, George, and Frederick Banyard, Higgeley Su, Pearse, George, and Frederick Banyard, Higgeley Su, Builders. May 19 at 12 at offices of Waddell and Co, Queen Victoria st. Heroers, Vigo st. Regent at Perkes, Richard, Stoke-upon-Trent, Glass Engraver. May 19 at 2 at North Stafford Hotel, Stoke-upon-Trent. Addison, Brierley hill Phillips, William James, Montpelier, Bristol, Assistant Librarian. May 19 at 12 at offices of Brittan and Co, Smal at, Bristol Postlethwaite, Ann, Millom, Cumberland, Innkeeper. May 26 at 3 at offices of Butler, Holborn Hill, Millom Cumberland, Innkeeper. May 24 at 3 at offices of Thompson, Priestman, George, Kirk Deighton, York, Farmer. May 24 at 3 at offices of Finch

Holborn Hill, Millom

Friestman, George, Kirk Deighton, York, Farmer. May 24 at 3 at offices of Thompson,

Bridge 8t, Tadeaster

Pugsley, Charles, Upper Norwood, Surrey, Hatter. May 24 at 3 at offices of Finch

Horough High at, Southwark

Pulman, Henry Corney, Whitby, York, Draper. May 24 at 1 at Station Hotel, York.

Buchannan, Whitby

Richards, Isaac, and Herbert Richards, Birmingham, Grocers. May 19 at 3 at offices

of Sharpe, Colmore row, Birmingham

Relf, Henry, Hastings, Sussex, Builder. June 1 at 4 at Provincial Hotel, Hastings.

Hare, Pinner's ct, Oid Broad st

Santer, Charles, Croydon, Surrey, Licensed Victualler. May 22 at 4 at offices of Stone

and Simpson, Tunbridge Wells

Shapherd, Richard, Sundridge, Kent, out of business. May 23 at 3 at Masons' Hall

Tavern, Masons' avenue, Basinghall st. Gregory, Corporation chambers, Guildhall

Smith, Arthur, Liverpool, Clothier. May 23 at 3 at office of Neale, Dale st, Liver-

Smith, Arthur, Nicepoor, choosers. May 23 at 3 at 6 Arthur st, East. Hores and Pattisson, Lincoln's-inn-fields
Smith, Samuel Richardson, Burnham, Essex, Innkeeper. May 24 at 3 at office of Goody
North hill, Colchester
Styles, Charles Frederick, Mitcham, Surrey, Grocer. May 17 at 3 at office of Staniland,
Queen at, Cheapside
Swindlehurst, James, Liverpool, Chandler. May 19 at 2 at office of Danger, Orange
crt, Castle st
Tarry, Joseph Walduck, High rd, Turnham Green, Grocer. May 22 at 3 at Guildhall
Tavern, Greshamst. Stocken and Jupp, Lime st
Tartt, Thomas, Kineton, Warwick, Bootmaker. May 25 at 12 at offices of Fenton,
High st, Warwick
Thompson, Frank, Shipley, York, out of business. May 19 at 3 at offices of Watson

High st, Warwick
hompson, Frank, Shipley, York, out of business. May 19 at 3 at offices of Watson
and Dickons, Cheapside, Bradford
omilinson, Charles, Wolverhampton, out of business. May 22 at 3 at offices of
Dallow, Queen st, Wolverhampton
ranter, Thomas, Hereford, Florist. May 22 at 10.30 at offices of Boycott, Palace yd,
Hereford

Hereford
Turner, William Christmas, Milton-next-Gravesend, Draper. May 22 at 2.30 at Guildhall Tavern, Gresham st. Tolhurst and Co, Gravesend
Upward, Alfred, Queen Anne's gate, Westminster, Civil Engineer. May 26 at 2 at 260,
High Holborn. Peacock and Goddard, South sq., Gray's inn
Vowels, Frank, Bristol, Boot Maker. May 18 at 2 at office of Parsons, High st, Bristol.
Sibly and Dickinson, Bristol
Webb, Alfred, Chelmsford, Essex, Insurance Agent. May 19 at 3 at 1, Tindal square,
Chelmsford Tanner
Whitehead, John, York, General Dealer. May 23 at 1 at office of Wilkinson, St Helen's

seq Wilkins, Edward, King Sutton, Northampton, Coal Dealer. May 22 at 11 at office of Whitehorn, High st, Banbury Williams, Sarah, Chester, Plumber. May 19 at 12 at office of Churton, Eastgate bldgs,

Chesser Wratten, James, Marden, Kent, Builder. May 19 at 3 at Star Hotel, Maidstone. Hinds and Son, Goudhurst Yates, Charles William, Brightwell, Berks, Builder. May 25 at 3 at office of Slade, St Martin's st, Wallingford

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FORTY-NINTH ANNUAL REPORT OF THE

ENGLAND, NATIONAL PROVINCIAL

MAY 11TH, 1882.

SUBSCRIBED CAPITAL, £12,037,500.

CAPITAL — Paid, £2,036,250; Uncalled, £1,976,250; Reserve Liability, £8,025,000 — Total, £12,037,500.

RESERVE FUND, £1,278,750.

SHAREHOLDERS. NUMBER OF

DIRECTORS.

THE MOST HON. THE MARQUESS OF AILESBURY.

CHARLES BARCLAY, Eq.
GEORGE HANBURY FIELD, Esq.
JOHN OLIVER HANSON, Esq.
DUNCAN MACDONALD, Esq.
HENRY PAULL, Esq.
JOHN GENBEAL MANAGERS.—ROBERT FERGUSSON, THOMAS GEORGE ROBINSON, AND FREDERICK CHURCHWARD.
SOLICITORS.—CHARLES NORRIS WILDE, Esq.; ERNEST JAMES WILDE, Esq.

RICHARD BLANEY WADE, Esq., IN THE CHAIR.

The	Directors have plea	sure in	subm	itting t	o the S	hareho	lders	the i	follow	ring s	tatem	ent	of accou	nts for	the year	188	l, viz			
	BALANCE of UNI																	£37,651	3	0
	NET PROFITS for	the y	ear 18	81. afte	r maki	ng pro	vision	for	Bad	and	Doub	tful	Debts,	Rebate	on Bills	D	is-			
	counted, &c.																	403,888	3	2
																		£441,539	6	2
	Lets Dividend of 4	per ce	nt. pa	id in J	alv. 188	31 .									£79,200	0	0			
	do. 4														81,450	0	0			

" Bonus 99,000 0 0 payable in July 142,537 10 0 do.

402,187 10 0 £39,351 16 2

NATIONAL PROVINCIAL BANK OF ENGLAND, LIMITED.

		TATAL TATAL	TICTITI	37111	122				
Dr.	LIABILI	TIES.	31st	Decem	ber, 188	1.	ASSETS		Cr.
TO PAID-UP CAPITAL	-		£	s. d. (BY CASI	I:-			£ s. d.
	each, £10 10s. ps	id	420,000	0 0	At Ba	nk of England and	at Head Office and Branci	hes	2,935,202 10 11
105,625 ,, £80	, £12 ,,	***** ******** ******	1,267,500		" Ca	ll and Short Notice .			4,455,720 0 0
28,125 , £60 16,875 , £60	, £10 ,,	********	281,250						
16,875 , £00	19 £4 19	*******	67,500	0 0					7,390,922 10 11
				_	, INVE	STMENTS:-		£ s. d.	
1949 1941 1941			2,036,250	0 0	Engli	sh Government Secu	rities	5,421,903 1 10	
" RESERVE FUND-		£ s. d.			India	n Government and	other Securities, Rail-		
At 21st December 100	0	1 199 004 0 0			200.7	Dohontunos ko		0.041.007.11 4	

1,278,750 0 0 30,871,216 11 2 741,512 9 2 Amount due by Bank on Deposits, &c.....

| Acceptances | PROFIT AND LOSS ACCOUNT— | Balance from year 1890 | 37,651 | 3 | 0 | Net Profits for year 1891 | 403,888 | 3 | 2 441.539

Less Dividend paid July, 1881..... 362,339 6 2 RICHARD B. WADE, D. MACDONALD, ROBT. WIGRAM, £35,290,068 6 6

R. FERGUSSON, T. G. ROBINSON, F. CHURCHWARD,

We beg to report that we have ascertained the correctness of the Cash Balances, and of the Money at Call and Short Notice as entered in the above Balance Sheet, and bave inspected the securities representing the investments of the Bank, and found them in order. We have also examined the Balance Sheet in detail with the books at the Head Office and with the certified returns from each Branch, and in our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs as shown by such books and returns.

EDWIN WATERHOUSE, Auditors.

The above Report having been read-It was unanimously resolved-

That the same be adopted and printed for the use of the Proprietors.

That the Most Honourable the Marquess of Allesbury, Richard Blaney Wade, Esq., and Henry Paull, Esq., be re-elected Directors of the Bank.

That Mr. Edwin Waterhouse and Mr. Roderick Mackay be re-appointed Auditors of the Bank, and that they be paid four hundred guineas for their services during the past year.

That the best thanks of the Proprietors be presented to the Directors for their ery successful management of the affairs of the Bank.

That the best thanks of the Proprietors be given to the General Managers, and to the Branch Managers and other officers of the Bank for their efficient

That the best thanks of the Meeting be presented to the Chairman for his able orduct in the Chair.

Extracted from the Minutes by

B. FERGUSSON, T. G. ROBINSON, F. CHURCHWAED,

The profits of the past year enable the Directors to recommend that a Bonus of 7 per cent. for the Half-year ending 31st December last be now declared, payable in July next, this, with the Dividends and Bonus already paid, makes the total 20 per cent. for the year 1881, free of Income Tax. The balance of £39,351 16s. 2d. carried forward to the year 1882, with the Reserve Fund of £1,278,750, makes the Rest or Undivided Profits at 31st December, 1881, £1,318,101 16s. 2d.

The Reserve Fund, £1,278,750, wholly invested in Government Securities, shows an increase of £145,716 during the year 1881, as stated hereunder, viz. :-

Amount at 31st December, 1880 Premiums on New Shares since received

.. £1,133,034 0 0 .. 145,716 0 0

£1,278,750 0 0

£35,290,068 6 6

The average of the published rates of the Bank of England for the year 1881 was £4 0s. 10½d., as compared with £2 15s. 2d. for the year 1880.

The Directors report with deep regret the death of Mr. Edward Atkinson, who for a great number of years rendered most important and valuable services to the Bank in the varied capacities of Inspector, General Manager, and Honorary

Director.

The Directors in anticipation of the early retirement of Mr. Fergusson, after thirty-seven years' service in the Bank, considering the importance of having a successor ready to fill the vacancy that will then take place, have appointed Mr. Churchward, who has been for many years Manager of the Bute Docks Branch at Cardiff, to be a Joint General Manager.

The following Directors go out of office by rotation, but, being eligible for reelection, offer themselves accordingly, viz.:—

The Most Hon. The Marquess of Ailesbury.

Henry Paull, Esq.

Richard Blaney Wade, Esq.

In conformity with the provisions of the Act it will be requisite for the Shareholders to elect Auditors and vote their remuneration. Mr. Edwin Waterhouse, of the firm of Messrs. Price, Waterhouse, & Co., and Mr. Roderick Mickay, of the firm of Messrs, R. Mackay & Co., offer themselves for re-election.